

**AGENDA**  
**EL DORADO HILLS COUNTY WATER DISTRICT**  
**(FIRE DEPARTMENT)**  
**BOARD OF DIRECTORS**  
**NINE HUNDRED FOURTH MEETING**  
**Thursday, January 16, 2025**  
**5:30 p.m. Closed Session**  
**6:00 p.m. Open Session**  
**(1050 Wilson Blvd., El Dorado Hills, CA)**

**ATTENTION**

Residents planning to address the Board of Directors at this Board meeting: we respectfully ask if you are feeling ill for any reason not to attend in person.

**Zoom Webinar Video Conference link:**

<https://us02web.zoom.us/j/87503176283?pwd=YmNxOWU0dGpTWk1xTWt5cStwYzZvUT09>

**Webinar ID: 875 0317 6283**

**Passcode: 809315**

**Conference Dial in:**

**1-669-900-9128**

*Please submit your comments in writing to [clerkoftheboard@edhfire.com](mailto:clerkoftheboard@edhfire.com) and they will be entered into the public record. If you choose to attend the Zoom meeting and wish to make a comment on an item, please use the "raise a hand" button or press \*9 if dialing in by phone. Public comments will be limited to 3 minutes.*

**NOTE**

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

- I. Call to Order
- II. Closed Session
  - A. Closed Session: pursuant to Government Code Section 54956.9(D)(1): Conference with legal counsel regarding existing litigation: Thomas and Helen Austin v. The County of El Dorado, et. al.; El Dorado County Superior Court Case No. 21050633
  - B. Closed Session: pursuant to Government Code Section 54957.6; Conference with Labor Negotiators; Agency Designated Representatives: Directors Donelli and White; Employee Organization: El Dorado Hills Professional Firefighters, Local 3604; Discuss meet and confer process for upcoming MOU negotiations
- III. Pledge of Allegiance
- IV. Presentation
  - A. Presentation by Director Durante
- V. Consent Calendar (All matters on the Consent Calendar are to be approved by one motion unless a Board member requests separate action on a specific item.)
  - A. Approve Minutes of the 902<sup>nd</sup> Regular Board Meeting held December 19, 2024
  - B. Approve Minutes of the 903<sup>rd</sup> Special Board Meeting held January 6, 2025
  - C. Approve Financial Statements and Check Register for December 2024

End Consent Calendar
- VI. Oral Communications
  - A. EDH Professional Firefighters
  - B. Any person wishing to address the Board on any item that is not on the Agenda may do so at this time. No action may be taken on off-agenda items unless authorized by law. Comments shall be limited to three minutes per person and twenty minutes for all comments unless otherwise authorized by the Board.

- VII. Correspondence
  - A. Email from Steve Cannon
- VIII. Attorney Items
- IX. Standing Committee Reports
  - A. Administrative Committee (Directors Donelli and White)
  - B. Finance Committee (Directors Durante and White)
  - C. Joint Powers Authority (Directors Durante and Manning)
  - D. CRCR Services (Directors Donelli and Manning)
  - E. Regionalization (Directors Durante and White)
  - F. Strategic Plan (Directors Donelli and Gotro)
  - G. Technology (Directors Gotro and Manning)
  - H. EDHF 2x2 (Directors Gotro and Manning)
- X. Fire Chief's Report
  - A. OES Report
  - B. Hosted Training Report
  - C. Other Updates
- XI. Operations Report
  - A. Operations Report (Receive and File)
- XII. Community Risk/Community Relations Report
  - A. CRCR Report (Receive and File)
- XIII. Fiscal Items
  - A. Receive and file 2023/2024 Annual Comprehensive Financial Report
- XIV. New Business
  - A. Review and approve Resolution 2025-01 of appreciation for retired Fire Chief Johnson
  - B. Reorganization of Committees for 2025
  - C. Review and approve the updated Position Authorization Document and Org Chart
  - D. Review and approve a one (1) year contract extension with Lawson SSP Group for HVAC Services
  - E. Station 86 Temporary Closure and related operational issues; Discuss and authorize emergency plan for continued operations; Discuss temporary facility planning issues; Select remediation contractor to address existing Station issues; Discuss operational issues raised by temporary closure; authorize Chief to implement all necessary measures to maintain effective emergency operations
  - F. Ratify executed lease agreements for Station 86 temporary housing solutions
- XV. Old Business
- XVI. Set Committee Meeting Dates
- XVII. Oral Communications
  - A. Directors
  - B. Staff
- XVIII. Adjournment

*Note: Action may be taken on any item posted on this agenda.*

***This Board meeting is normally recorded.***

# EL DORADO HILLS COUNTY WATER DISTRICT

## NINE HUNDREDTH SECOND MEETING OF THE BOARD OF DIRECTORS

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Thursday, December 19, 2024, 5:30 p.m.

District Office, 1050 Wilson Boulevard, El Dorado Hills, CA 95762

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### I. CALL TO ORDER

President White called the meeting to order at 5:30 p.m. Directors in attendance: Donelli, Durante, Gotro, and White. Staff in attendance: Chief Johnson and Director of Finance Braddock. Counsel Cook was also in attendance.

### II. CLOSED SESSION

- A. **Closed Session:** Pursuant to Government Code Section 54957(b)(1); Consideration of public employee appointment/employment; Positions under consideration: Fire Chief (Interim Appointment)
- B. **Closed Session:** pursuant to Government Code Section 54957.6; Conference with Labor Negotiators; Agency Designated Representatives: TBD; Employee Organization: El Dorado Hills Professional Firefighters, Local 3604; Discuss meet and confer process for upcoming MOU negotiations

The Board adjourned to closed session at 5:30 p.m.

The meeting reconvened at 6:01 p.m. The Board reported that they selected Michael Lilienthal as Interim Fire Chief for a six-month term at a monthly salary of \$21,044.

### III. PLEDGE OF ALLEGIANCE

### IV. PRESENTATION

- A. Review and approve 2023/2024 Final Audit Report and SAS 114 Governance Letter - Ingrid Sheipline, Partner at Richardson and Company, LLC, presented the 2023/24 financial statement audit report and related documents.

*Director Gotro made a motion to approve 2023/2024 Final Audit Report and SAS 114 Governance Letter, seconded by Director Donelli and unanimously carried.*

### V. CONSENT CALENDAR

- A. Approve Minutes of the 900th Regular Board Meeting held November 21, 2024
- B. Approve Minutes of the 901st Special Board Meeting held December 9, 2024
- C. Approve Financial Statements and Check Register for November 2024

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

### VI. ORAL COMMUNICATIONS

- A. EDH Professional Firefighters – None
- B. EDH Firefighters Association – None

- C. **Public Comment** – Esther Beckman, citizen, thanked the Fire Department on behalf of the Heritage Community for visiting their community during the Santa Run.

**VII. CORRESPONDENCE – None**

**VIII. ATTORNEY ITEMS – None**

**IX. STANDING COMMITTEE REPORTS**

- A. **Administrative Committee (TBD)** – No report.
- B. **Finance Committee (TBD)** – No report.
- C. **Joint Powers Authority (TBD)** – Director White reported that Cristy Jorgensen was appointed as the Executive Director of the JPA, the JPA Board hired new legal counsel, and they are still in the process of negotiating a new contract with El Dorado County.

**X. AD-HOC COMMITTEE REPORTS**

- A. **Communications (Ad-Hoc) (TBD)** – No report.
- B. **CRR Services (Ad-Hoc) (TBD)** – No report.
- C. **EDHCSD/EDHFD 2x2 (TBD)** – No report.
- D. **County Fire/E DHFD 2x2 (TBD)** – No report.
- E. **CPCSD/EDHFD 2x2 (TBD)** – No report.

**XI. FIRE CHIEF’S REPORT** - Chief Johnson expressed his gratitude for the opportunity to serve this community.

- A. **OES Report** – None.
- B. **Hosted Training Report** – None.
- C. **Training Facility Update** – None.
- D. **Other Updates** – None.

**XII. OPERATIONS REPORT**

- A. **Operations Report** (Receive and File) – Chief Brady presented the Operations Report for the month of November.

**XIII. COMMUNITY RISK REDUCTION REPORT**

- A. **CRRD Report** – Chief Fields presented the CRRD Report for the month of November.

**XIV. FISCAL ITEMS**

**XV. NEW BUSINESS**

- A. **Review and approve Resolution 2024-20 of appreciation for Director Hidahl** – Item taken out of order after Item III. Pledge of Allegiance. A resolution of appreciation for Director Hidahl’s many years of service to the community was read and presented to his wife, Eileen Hidahl.



*Director Durante made a motion to approve Resolution 2024-20 of appreciation for Director Hidahl, seconded by Director Donelli and unanimously carried. (Roll Call: Ayes: 4; Noes: 0; Vacant: 1)*

- B. Public Hearing (continued): Review and approve Ordinance 2024-01 related to vegetation management on unimproved parcels, and declaring certain hazardous vegetation and combustible materials a public nuisance, and providing for the removal thereof**

*Director White opened the Public Hearing at 6:43 p.m.*

Chief Fields completed the second reading of the proposed Ordinance, summarizing the material changes from the previous Ordinance.

*Director White closed the Public Hearing at 6:47 p.m.*

*Director Donelli made a motion to approve Ordinance 2024-01 related to vegetation management on unimproved parcels, and declaring certain hazardous vegetation and combustible materials a public nuisance, and providing for the removal thereof, seconded by Director Gotro and unanimously carried. (Roll Call: Ayes: 4; Noes: 0; Vacant: 1)*

- C. Election of Board President and Vice President for 2025**

*Director White nominated Greg Durante for Board President, seconded by Director Donelli and unanimously carried.*

*Director Durante nominated Tim White for Board Vice-President, seconded by Director Gotro and unanimously carried.*

- D. Reorganization of Committees for 2025** – Continued to the January Board meeting.  
**E. Review and establish meeting dates for 2025** – The Board agreed to continue the regular Board meetings on the third Thursday of every month.  
**F. Set a Special Meeting for January 6th, 2025 to interview and make a selection for the vacant Board seat** – Director Durante set a special meeting for January 6, 2025 at 5:30 p.m. to hold interviews and appoint a candidate to fill the vacant Board seat.

**XVI. OLD BUSINESS** – None.

- A. Board acknowledgement of the temporary suspension of the OES Agreement for Services** – Chief Lilienthal reported that the District will need to suspend the OES agreement while the he transitions into the Fire Chief role and a plan is made to fill that position.

*Director White made a motion to direct Council Cook to work with Staff to suspend the current OES agreement, seconded by Director Durante, and unanimously carried.*

**XVII. ORAL COMMUNICATIONS**

- A. Directors** – The Directors thanked Chief Johnson for his service to the District and to the fire service as a whole.
- B. Staff** – None.

**XVIII. ADJOURNMENT**

The meeting was adjourned at 7:01 p.m.

Approved:

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Timothy White, President

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Jessica Braddock, Board Secretary

*This is a summary of the meeting. Board Meetings are recorded, and anyone wanting to listen to the full meeting recording should contact the main office at 916-933-6623 or [clerkoftheboard@edhfire.com](mailto:clerkoftheboard@edhfire.com).*

# EL DORADO HILLS COUNTY WATER DISTRICT

## NINE HUNDRED THIRD MEETING OF THE BOARD OF DIRECTORS

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**Monday, January 6, 2024, 5:30 p.m.**

District Office, 1050 Wilson Boulevard, El Dorado Hills, CA 95762

### **I. CALL TO ORDER**

President Durante called the meeting to order at 5:30 p.m. Directors in attendance: Donelli, Durante, Gotro, and White. Staff in attendance: Chief Lilienthal and Director of Finance Braddock. Counsel Cook was also in attendance.

### **II. PLEDGE OF ALLEGIANCE**

### **III. ORAL COMMUNICATIONS**

#### **A. Public Comment – None**

### **IV. BOARD VACANCY**

#### **A. Interview applicants for Board vacancy** - The following four candidates were interviewed for the Board vacancy: Debbie Manning, Ed Zine, Esther Beckman, and Richard Marrs.

#### **B. Appoint applicant to fill Board vacancy**

*Director Donelli nominated Debbie Manning, seconded by Director White and unanimously carried. (Roll Call: Ayes: 4, Noes: 0; Vacant: 1)*

#### **C. Swear in new Board member** – Director of Finance Braddock swore in Debbie Manning.

### **V. NEW BUSINESS**

#### **A. Review and approve public salary schedule effective 12/24/24** – Director of Finance Braddock presented an updated public salary schedule.

*Director White made a motion to approve public salary schedule effective 12/24/24, seconded by Director Gotro and unanimously carried.*

### **VI. OLD BUSINESS**

#### **A. Reorganization of Committees for 2025** – Director Durante distributed the new committee assignments and will formally announce them at the regular meeting on January 16<sup>th</sup>.

### **VII. PRESENTATION**

#### **A. Presentation by Director Durante** - Continued to January regular Board meeting.

### **VIII. ADJOURNMENT**

The meeting was adjourned at 6:36 p.m.

Approved:

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Greg Durante, President

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Jessica Braddock, Board Secretary

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**El Dorado Hills Fire Department**  
**Revenue and Expense Summary - ALL FUNDS**  
For the Period Ending December 31, 2024



				(Target 50%)	
	Final Budget FY24/25	Actual December 2024	Actual YTD December 31, 2024	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget
					Notes/Comments
<b>Revenue</b>					
3240 · Tax Revenue					
3260 · Secured Tax Revenue	25,323,897	9,888,763	12,568,254	(12,755,643)	
3270 · Unsecured Tax Revenue	497,647	11,003	476,120	(21,527)	
3280 · Homeowners Tax Revenue	153,665	23,373	23,373	(130,292)	
3320 · Supplemental Tax Revenue	600,000	12,883	140,646	(459,354)	
3330 · Sacramento County Revenue	73,548	731	731	(72,817)	
3335 · Latrobe Revenue				-	
3335.2 · Latrobe Special Tax	36,000	13,982	18,062	(17,938)	
3335.3 · Latrobe Base Transfer	111,119	-	-	(111,119)	
3340 · Property Tax Administration Fee	(432,277)	-	-	432,277	
<b>Total 3240 · Tax Revenue</b>	<b>26,363,599</b>	<b>9,950,736</b>	<b>13,227,187</b>	<b>(13,136,412)</b>	<b>50%</b>
3500 · Misc. Operating Revenue					
3506 · CRRD Cost Recovery Fees	659,000	30,944	275,049	(383,952)	42%
3507 · Hosted Training Revenue	400,000	(13)	161,021	(238,979)	40%
3508 · Mechanic Cost Recovery Fees	-	-	-	-	0%
3512 · JPA Revenue	2,347,331	-	-	(2,347,331)	0%
3513 · Rental Income (Cell site)	61,362	5,192	30,209	(31,154)	49%
3514.1 · Operating Grants Revenue	-	-	-	-	0%
3514.2 · Capital Grants Revenue	480,510	-	29,024	(451,486)	6%
3515 · OES/Mutual Aid Reimbursement	1,000,000	80,195	954,995	(45,005)	95%
3520 · Interest Earned	500,000	7,114	178,368	(321,632)	36%
3500 · Misc. Operating Revenue - Other	400,000	9,698	194,698	(205,302)	49%
<b>Total 3500 · Misc. Operating Revenue</b>	<b>5,848,203</b>	<b>133,130</b>	<b>1,823,364</b>	<b>(4,024,839)</b>	<b>31%</b>
<b>Total Operating Revenue</b>	<b>\$ 32,211,802</b>	<b>\$ 10,083,866</b>	<b>\$ 15,050,550</b>	<b>\$ (17,161,251)</b>	<b>47%</b>
3550 · Development Fee					
3560 · Development Fee Revenue	1,300,000	52,369	668,464	(631,536)	51%
3561 · Development Fee Interest	-	15,279	72,967	72,967	100%
<b>Total 3550 · Development Fee</b>	<b>1,300,000</b>	<b>67,647</b>	<b>741,432</b>	<b>(558,569)</b>	<b>57%</b>
3568 · Proceeds from Insurance	-	-	-	-	0%
3570 · Proceeds from Sale of Assets	-	-	-	-	0%
<b>Total Revenue</b>	<b>\$ 33,511,802</b>	<b>\$ 10,151,513</b>	<b>\$ 15,791,982</b>	<b>\$ (17,719,820)</b>	<b>47%</b>

Property tax revenue mostly on target to budget with the exception of Supplemental Tax Revenue, which is trending lower than the budgeted amount.

Timing of collection

Timing of collection

Trending lower than budget

Timing of invoice

Timing of grants

Revenue based on timing/severity of fire season

LAIF interest collected quarterly

Development fees trending on target to budget

**El Dorado Hills Fire Department**  
**Revenue and Expense Summary - ALL FUNDS**  
For the Period Ending December 31, 2024



				(Target 50%)	
	Final Budget FY24/25	Actual December 2024	Actual YTD December 31, 2024	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget
					Notes/Comments
<b>Expenditures</b>					
6000 · Salaries & Wages					
6001 · Salaries & Wages, Fire	9,271,939	814,660	4,582,077	4,689,863	49%
6011 · Education/Longevity Pay	724,948	52,643	347,726	377,222	48%
6015 · Salaries & Wages, CRRD	857,130	63,148	409,886	447,244	48%
6016 · Salaries & Wages, Administration	1,055,444	75,967	507,643	547,801	48%
6019 · Overtime					
6019.1 · Overtime, Operational	2,578,159	198,462	1,320,145	1,258,014	51%
6019.2 · Overtime, Outside Aid	833,333	181	901,324	(67,990)	108%
Total 6019 · Overtime	3,411,492	198,643	2,221,469	1,190,023	65%
6020 · P.E.R.S. Retirement	4,630,663	180,670	3,176,782	1,453,882	69%
6023 · Deferred Comp Contributions	51,600	3,096	18,942	32,658	37%
6030 · Workers Compensation	1,527,282	116,962	815,577	711,705	53%
6031 · Life Insurance	8,116	630	4,156	3,959	51%
6032 · P.E.R.S. Health Benefits	2,469,452	2,912	1,167,294	1,302,158	47%
6033 · Disability Insurance	25,046	1,770	9,086	15,959	36%
6034 · Health Cost of Retirees	1,321,822	1,821	457,347	864,474	35%
6040 · Dental/Vision Expense	274,271	15,329	124,495	149,776	45%
6050 · Unemployment Insurance	15,925	17	171	15,754	1%
6070 · Medicare	222,857	17,428	117,455	105,401	53%
Total 6000 · Salaries & Wages	25,867,986	1,545,694	13,960,107	11,907,880	54%
6100 · Clothing & Personal Supplies					
6101 · Uniform Allowance	62,879	4,517	29,688	33,191	47%
6102 · Other Clothing & Personal Supplies	207,488	907	5,081	202,407	2%
Total 6100 · Clothing & Personal Supplies	270,367	5,424	34,768	235,599	13%
6110 · Network/Communications					
6111 · Telecommunications	72,997	4,400	26,956	46,041	37%
6112 · Dispatch Services	80,000	-	19,862	60,138	25%
6113 · Network/Connectivity	50,680	2,655	24,656	26,024	49%
Total 6110 · Communications	203,677	7,054	71,475	132,203	35%
6120 · Housekeeping	88,161	7,698	41,649	46,512	47%

Timing of fire season/participation in strike teams

2024/25 required lump sum payments made in July-24

One-time contribution to CERBT not yet made

Timing of purchases

Timing of invoices

**El Dorado Hills Fire Department**  
**Revenue and Expense Summary - ALL FUNDS**  
For the Period Ending December 31, 2024



					(Target 50%)	
	Final Budget FY24/25	Actual December 2024	Actual YTD December 31, 2024	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments
6130 · Insurance						
6131 · General Insurance	374,786	78,404	258,804	115,982	69%	Three quarterly installments paid
Total 6130 · Insurance	374,786	78,404	258,804	115,982	69%	
6140 · Maintenance of Equipment						
6141 · Tires	40,000	330	17,410	22,590	44%	
6142 · Parts & Supplies	185,000	3,356	57,968	127,032	31%	
6143 · Outside Work	30,000	162	10,495	19,505	35%	
6144 · Equipment Maintenance	32,439	59	11,654	20,785	36%	
6145 · Radio Maintenance	55,200	8,093	28,977	26,223	52%	
Total 6140 · Maintenance of Equipment	342,639	12,001	126,505	216,135	37%	
6150 · Facilities Maintenance	297,488	5,973	68,983	228,506	23%	Timing of budgeted projects
6160 · Medical Supplies						
6161 · Medical Supplies	57,680	503	9,235	48,445	16%	Timing of purchases
Total 6160 · Medical Supplies	57,680	503	9,235	48,445	16%	
6170 · Dues and Subscriptions	26,590	210	18,392	8,199	69%	Several annual dues/subscriptions paid in advance
6180 · Miscellaneous						
6017 · Intern/Volunteer Stipends	5,000	650	1,300	3,700	26%	
6018 · Director Pay	16,000	1,300	5,300	10,700	33%	
6181 · Miscellaneous	22,000	-	2,310	19,690	10%	
6182 · Honor Guard	1,249	-	-	1,249	0%	
6183 · Explorer Program	5,500	-	695	4,805	13%	
6184 · Pipes and Drums	-	-	-	-	0%	
Total 6180 · Miscellaneous	49,749	1,950	9,605	40,144	19%	
6190 · Office Supplies	46,190	1,651	15,541	30,649	34%	
6200 · Professional Services						
6201 · Audit	16,900	-	7,032	9,868	42%	Timing of final invoice - paid in Jan-25
6202.1 · Legal Fees	275,000	16,397	77,776	197,224	28%	Timing of services
6202.2 · Human Resources	92,408	-	36,822	55,586	40%	

**El Dorado Hills Fire Department**  
**Revenue and Expense Summary - ALL FUNDS**  
For the Period Ending December 31, 2024



				(Target 50%)	
	Final Budget FY24/25	Actual December 2024	Actual YTD December 31, 2024	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget
					Notes/Comments
6203 · Notices	2,000	-	310	1,690	15%
6204 · Other Professional Services	315,599	19,996	114,946	200,654	36%
6205 · Elections/Tax Administration	50,000	-	-	50,000	0%
6206 · Public Relations	22,030	-	4,869	17,161	22%
<b>Total 6200 · Professional Services</b>	<b>773,938</b>	<b>36,394</b>	<b>241,755</b>	<b>532,183</b>	<b>31%</b>
<b>6210 · Information Technology</b>					
6211 · Software Licenses/Subscriptions	261,072	11,214	151,162	109,910	58%
6212 · IT Support/Implementation	227,400	20,370	105,097	122,303	46%
6213 · IT Equipment	48,900	-	24,690	24,210	50%
<b>Total 6210 · Information Technology</b>	<b>537,372</b>	<b>31,584</b>	<b>280,949</b>	<b>256,423</b>	<b>52%</b>
<b>6220 · Rents and Leases</b>					
6221 · Facilities/Equipment Lease	64,935	5,365	37,586	27,349	58%
6222 · Solar Lease	-	-	-	-	0%
<b>Total 6220 · Rents and Leases</b>	<b>64,935</b>	<b>5,365</b>	<b>37,586</b>	<b>27,349</b>	<b>58%</b>
<b>6230 · Small Tools and Supplies</b>	<b>48,635</b>	<b>(1,500)</b>	<b>18,976</b>	<b>29,659</b>	<b>39%</b>
<b>6240 · Special Expenses</b>					
6241 · Non-Hosted Training	167,918	110	16,506	151,412	10%
6241.1 · EDC Hosted Training	329,206	23,563	115,234	213,972	35%
6242 · Fire Prevention	81,763	68	16,269	65,494	20%
6244 · Director Training & Travel	10,000	-	-	10,000	0%
<b>Total 6240 · Special Expenses</b>	<b>588,887</b>	<b>23,741</b>	<b>148,010</b>	<b>440,877</b>	<b>25%</b>
<b>6250 · Transportation and Travel</b>					
6251 · Fuel and Oil	160,000	8,163	65,300	94,700	41%
6252 · Travel	50,000	555	27,385	22,615	55%
6253 · Meals & Refreshments	35,000	515	12,491	22,509	36%
<b>Total 6250 · Transportation and Travel</b>	<b>245,000</b>	<b>9,232</b>	<b>105,176</b>	<b>139,824</b>	<b>43%</b>
<b>6260 · Utilities</b>					
6261 · Electricity	60,000	3,312	22,149	37,851	37%
6262 · Natural Gas/Propane	35,000	3,045	6,175	28,825	18%
6263 · Water/Sewer	35,000	67	17,197	17,803	49%
<b>Total 6260 · Utilities</b>	<b>130,000</b>	<b>6,423</b>	<b>45,521</b>	<b>84,479</b>	<b>35%</b>
<b>Total Operating Expenditures</b>	<b>\$ 30,014,082</b>	<b>\$ 1,777,803</b>	<b>\$ 15,493,035</b>	<b>\$ 14,521,047</b>	<b>52%</b>



**El Dorado Hills Fire Department**  
**Revenue and Expense Summary - ALL FUNDS**  
For the Period Ending December 31, 2024



	Final Budget FY24/25	Actual December 2024	Actual YTD December 31, 2024	Variance YTD Actual to Full Year Budget	(Target 50%) YTD Actual % of Full Year Budget	Notes/Comments
Operating Revenue - Operating Expenditures	\$ 2,197,720	\$ 8,306,063	\$ (442,484)	\$ 2,640,205		
6570 · OPEB UAL Lump Sum Payment	-	-	-	-	0%	
6720 · Capital Outlay	3,697,532	4,799	257,525	3,440,007	7%	Timing of purchases
<b>Total Expenditures</b>	<b>\$ 33,711,613</b>	<b>\$ 1,782,602</b>	<b>\$ 15,750,559</b>	<b>\$ 17,961,054</b>	<b>47%</b>	
<b>Total Revenue - Total Expenditures</b>	<b>\$ (199,811)</b>	<b>\$ 8,368,911</b>	<b>\$ 41,423</b>	<b>\$ 241,234</b>		
<b><u>FUND TRANSFERS</u></b>						
Transfers to Development Fee Fund	\$ (1,300,000)					
Transfers from Development Fee Fund	1,109,185					
Transfers to Pension Reserve Fund	-					
Transfer to/from Unassigned Fund	(317,210)					
Transfers from Capital Replacement Fund	2,588,347					
Transfers to Capital Replacement Fund	(1,880,510)					
<b>Net Change in Unassigned/Non-Spendable Fund Balance</b>	<b>\$ 0</b>					

# El Dorado Hills Fire Department

1/13/2025 11:04 AM

Register: 1000 · Bank of America

From 12/01/2024 through 12/31/2024

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/01/2024	EFT	VSP Vision Care	-split-	Dec-24	1,228.24	X		828,785.92
12/02/2024			3513 · Rental Income (...)	Deposit		X	2,415.00	831,200.92
12/02/2024	EFT	P.E.R.S. Retirement	-split-	PR24-11-2	146,529.89	X		684,671.03
12/02/2024	EFT	De Lage Landen Fina...	-split-	Account # 159...	175.03	X		684,496.00
12/02/2024	EFT	Sterling Administrati...	-split-		15.62	X		684,480.38
12/02/2024	EFT	P. G. & E.	-split-		24.43	X		684,455.95
12/02/2024	EFT	El Dorado Disposal ...	-split-		1,081.07	X		683,374.88
12/03/2024		Deposit	-split-	Deposit		X	81,720.64	765,095.52
12/03/2024	EFT	Sterling Administrati...	-split-		828.70	X		764,266.82
12/03/2024	EFT	Sterling Administrati...	-split-		731.00	X		763,535.82
12/04/2024		Deposit	-split-	VOID Lost Ch...		X	500.00	764,035.82
12/04/2024	EFT	U.S. Bank Telepay	2010 · Accounts Payable	Reference # 18...	34,190.51	X		729,845.31
12/04/2024	EFT	Sterling Administrati...	-split-		247.00	X		729,598.31
12/04/2024	28104	ACC Business	-split-		1,632.58	X		727,965.73
12/04/2024	28105	AT&T	-split-	November-24	80.41	X		727,885.32
12/04/2024	28106	AT&T Mobility	-split-	Invoice # 2872...	212.20	X		727,673.12
12/04/2024	28107	Bliss Power Lawn Eq...	6233 · Station Tools/S...		143.78	X		727,529.34
12/04/2024	28108	CA Assoc. of Profess...	-split-	December 2024	1,770.00	X		725,759.34
12/04/2024	28109	Caltronics Business ...	-split-		255.56	X		725,503.78
12/04/2024	28110	County of Santa Clara	3507 · Hosted Training...		400.00			725,103.78
12/04/2024	28111	Datacate, Inc.	-split-	Invoice # 2049...	11,798.30			713,305.48
12/04/2024	28112	David Roberts	-split-		515.00	X		712,790.48
12/04/2024	28113	Emigh Ace of El Dor...	-split-		99.43	X		712,691.05
12/04/2024	28114	Environment Control	-split-		1,967.00	X		710,724.05
12/04/2024	28115	Hailey Maniglia	-split-		390.00	X		710,334.05
12/04/2024	28116	Golden State Emerge...	-split-		1,536.91	X		708,797.14
12/04/2024	28117	InterState Oil Compa...	-split-		3,774.04	X		705,023.10
12/04/2024	28118	Atwood Insurance	6131 · General Insurance	Invoice # 15969	78,404.00	X		626,619.10
12/04/2024	28119	John C. Wagner	6241.1 · EDC Hosted ...		3,000.00	X		623,619.10
12/04/2024	28120	Jordan Oakes	6241.1 · EDC Hosted ...		650.00	X		622,969.10
12/04/2024	28121	Josh Couch	6040 · Dental/Vision R...		264.30	X		622,704.80
12/04/2024	28122	JPT Graphics	6204 · Other Professio...		575.00	X		622,129.80
12/04/2024	28123	Liebert Cassidy Whit...	-split-		149.00	X		621,980.80
12/04/2024	28124	Life Assist	-split-		267.05	X		621,713.75
12/04/2024	28125	Motorola Solutions Inc	6145 · Radio Maintena...	Customer Acct....	4,072.54	X		617,641.21
12/04/2024	28126	Nathan Owens	6017 · Intern/Voluntee...		260.00	X		617,381.21
12/04/2024	28127	Governmentjobs.com...	-split-	Invoice # INV-...	15,027.99	X		602,353.22
12/04/2024	28128	Pest Control Center, ...	-split-		150.00	X		602,203.22
12/04/2024	28129	Quench USA, Inc.	-split-		218.79	X		601,984.43
12/04/2024	28130	R&S Overhead Door...	6150 · Facilities Maint...		3,919.63	X		598,064.80

# El Dorado Hills Fire Department

1/13/2025 11:04 AM

Register: 1000 · Bank of America

From 12/01/2024 through 12/31/2024

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/04/2024	28131	Riverview Internatio...	6142 · Parts & Supplies		249.46	X		597,815.34
12/04/2024	28132	Sheryl K Haar	6241.1 · EDC Hosted ...		450.00	X		597,365.34
12/04/2024	28133	Signal Service	6150 · Facilities Maint...	Invoice # 394085	132.00	X		597,233.34
12/04/2024	28134	Silverado Avionics	-split-		4,854.25	X		592,379.09
12/04/2024	28135	The Permanente Med...	6204 · Other Professio...	Invoice # EDH...	2,240.00	X		590,139.09
12/04/2024	28136	Vestis	-split-		131.28	X		590,007.81
12/04/2024	28137	Wright, L'estrage & ...	6202.1 · Legal Fees		648.30	X		589,359.51
12/04/2024	28138	Zoll Medical Corpor...	6161 · General Medica...		236.09	X		589,123.42
12/04/2024	28139	Bobbi Bennett	-split-	Nov-24	200.00	X		588,923.42
12/04/2024	28140	Greg F. Durante (Dir...	-split-	Nov-24	400.00	X		588,523.42
12/04/2024	28141	John Giraudo	6018 · Director Pay	Nov-24	100.00	X		588,423.42
12/04/2024	28142	Michael Hillhouse	-split-	Nov-24	200.00	X		588,223.42
12/04/2024	28143	Timothy J. White	-split-	Nov-24	400.00	X		587,823.42
12/04/2024	28144	Chase Bank	-split-	Nov-24	600.00	X		587,223.42
12/04/2024	28145	Wells Fargo Bank	2026 · EDH Associate...	Nov-24	6,184.10	X		581,039.32
12/05/2024	EFT	Sterling Administrati...	-split-		24.40	X		581,014.92
12/09/2024	EFT	Sterling Administrati...	6204 · Other Professio...	10/1/24-10/31/24	505.00	X		580,509.92
12/09/2024	EFT	P. G. & E.	-split-		1,682.21	X		578,827.71
12/09/2024	EFT	P. G. & E.	-split-		211.50	X		578,616.21
12/10/2024		Transfer from LAIF	1074 · Local Agency I...	Confirm #1724...		X	415,000.00	993,616.21
12/10/2024	EFT	Sterling Administrati...	-split-		1,067.00	X		992,549.21
12/10/2024	EFT	Sterling Administrati...	6204 · Other Professio...	11/1/24-11/30/24	510.00	X		992,039.21
12/11/2024		Deposit	1114 · Due from other ...	Deposit		X	88,049.15	1,080,088.36
12/11/2024	28146	AT&T	6111 · Telecommunica...	November-24	43.50			1,080,044.86
12/11/2024	28147	Big O Tires	-split-		162.48			1,079,882.38
12/11/2024	28148	C&H Motor Parts	-split-		756.83	X		1,079,125.55
12/11/2024	28149	CAL FIRE SFT Course	-split-		9,520.00			1,069,605.55
12/11/2024	28150	Caltronics Business ...	-split-		860.01	X		1,068,745.54
12/11/2024	28151	Colantuono, Highsmi...	6202.1 · Legal Fees	Invoice# 63057	105.00	X		1,068,640.54
12/11/2024	28152	El Dorado Disposal ...	-split-		508.97	X		1,068,131.57
12/11/2024	28153	Environment Control	6120 · Housekeeping		848.26	X		1,067,283.31
12/11/2024	28154	Fit Guard	-split-		480.00	X		1,066,803.31
12/11/2024	28155	Grafix Systems	6142 · Parts & Supplies	Invoice # 33259	635.79	X		1,066,167.52
12/11/2024	28156	InterState Oil Compa...	-split-		3,166.10	X		1,063,001.42
12/11/2024	28157	Janice Lewis	6241.1 · EDC Hosted ...		975.00	X		1,062,026.42
12/11/2024	28158	John-Paul Turanski	6241.1 · EDC Hosted ...		450.00			1,061,576.42
12/11/2024	28159	John Christy & Asso...	6204 · Other Professio...	Invoice # 1002...	12,250.00	X		1,049,326.42
12/11/2024	28160	Larry R. Fry	-split-		530.20	X		1,048,796.22
12/11/2024	28161	Lawson Mechanical ...	6150 · Facilities Maint...		383.00	X		1,048,413.22
12/11/2024	28162	Napa Auto Parts	6142 · Parts & Supplies		176.86	X		1,048,236.36

# El Dorado Hills Fire Department

1/13/2025 11:04 AM

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/11/2024	28163	Rotary	-split-	December 202...	210.00			1,048,026.36
12/11/2024	28164	Sierra Nevada Tire &...	6141 · Tires		330.00	X		1,047,696.36
12/11/2024	28165	SignChef Inc.	-split-		158.73	X		1,047,537.63
12/11/2024	28166	Tri-Signal Integratio...	6150 · Facilities Maint...		780.00	X		1,046,757.63
12/12/2024	EFT	P.E.R.S. Retirement	-split-	PR24-12-1	151,297.46	X		895,460.17
12/12/2024	EFT	P.E.R.S. ING	-split-	PR24-12-1	3,148.07	X		892,312.10
12/12/2024	EFT	Sterling Administrati...	-split-		840.00	X		891,472.10
12/12/2024	EFT	Sterling Administrati...	-split-		221.00	X		891,251.10
12/12/2024	EFT	Sterling Administrati...	-split-		192.31	X		891,058.79
12/12/2024	PR24-12-1		-split-	Total Payroll T...	152,569.04	X		738,489.75
12/12/2024	PR24-12-1		1000 · Bank of Americ...	Direct Deposit	420,381.85	X		318,107.90
12/12/2024	PR24-12-1		1000 · Bank of Americ...	Payroll Checks		X		318,107.90
12/13/2024	EFT	ADP	6204 · Other Professio...	Payroll Process...	996.24	X		317,111.66
12/13/2024	EFT	Nationwide Retireme...	-split-	PR24-12-1	30,099.98	X		287,011.68
12/13/2024	EFT	P. G. & E.	-split-		1,854.68	X		285,157.00
12/13/2024	EFT	P. G. & E.	-split-		300.05	X		284,856.95
12/13/2024	EFT	ADP HCM	6204 · Other Professio...	Workforce No...	391.30	X		284,465.65
12/14/2024	EFT	Sterling Administrati...	-split-		17.67	X		284,447.98
12/15/2024			6204 · Other Professio...	Service Charge	518.88	X		283,929.10
12/15/2024	EFT	Verizon Wireless	-split-	Nov-24	3,932.30	X		279,996.80
12/16/2024	EFT	P. G. & E.	-split-		645.95	X		279,350.85
12/16/2024	EFT	De Lage Landen Fina...	-split-	Account # 152...	301.30	X		279,049.55
12/17/2024			6232 · Apparatus Tool...	Void Check #2...		X	1,739.15	280,788.70
12/17/2024	EFT	Sterling Administrati...	-split-		26.00	X		280,762.70
12/17/2024	EFT	Sterling Administrati...	-split-		854.00	X		279,908.70
12/17/2024	EFT	Sterling Administrati...	-split-		30.00	X		279,878.70
12/18/2024	EFT	Sterling Administrati...	-split-		419.00	X		279,459.70
12/18/2024	28167	4640 Golden Foothill...	-split-	Invoice # 21467	6,031.23	X		273,428.47
12/18/2024	28168	ACC Business	-split-		751.32	X		272,677.15
12/18/2024	28169	Allstar Fire Equipme...	6144 · Equipment Mai...		59.00	X		272,618.15
12/18/2024	28170	Brian K Veerkamp	6034 · Health Cost of ...		405.30	X		272,212.85
12/18/2024	28171	Burkett's	6190 · Office Supplies	Invoice # 1532...	114.26	X		272,098.59
12/18/2024	28172	David Roberts	-split-		370.00	X		271,728.59
12/18/2024	28173	Datacate, Inc.	-split-	Invoice # 2049...	11,798.30			259,930.29
12/18/2024	28174	Emigh Ace of El Dor...	-split-		137.30	X		259,792.99
12/18/2024	28175	Environment Control	-split-		1,967.00	X		257,825.99
12/18/2024	28176	HD Supply, Inc.	-split-		895.45	X		256,930.54
12/18/2024	28177	Hefner, Stark & Mar...	-split-		15,495.00	X		241,435.54
12/18/2024	28178	InterState Oil Compa...	6251 · Fuel and Oil		1,222.65	X		240,212.89
12/18/2024	28179	John C. Wagner	-split-		5,600.00	X		234,612.89

# El Dorado Hills Fire Department

1/13/2025 11:04 AM

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/18/2024	28180	Mark Romer	6241.1 · EDC Hosted ...		2,678.00			231,934.89
12/18/2024	28181	Metropolitan Life Ins...	6031 · Life Insurance	Customer Num...	630.00	X		231,304.89
12/18/2024	28182	Motorola Solutions Inc	-split-	Customer Acct...	2,273.17	X		229,031.72
12/18/2024	28183	NBS Government Fi...	6204 · Other Professio...		2,010.00	X		227,021.72
12/18/2024	28184	Public Safety Innovat...	6145 · Radio Maintena...	Invoice # 1530	1,692.75	X		225,328.97
12/18/2024	28185	Sheryl K Haar	6241.1 · EDC Hosted ...		240.00			225,088.97
12/18/2024	28186	Superior Self-Storage...	6221 · Facilities/Equip...		230.00	X		224,858.97
12/18/2024	28187	Wilkinson Portables, ...	6221 · Facilities/Equip...	Invoice # 167320	114.13	X		224,744.84
12/19/2024		Deposit	-split-	Deposit		X	21,759.86	246,504.70
12/19/2024	EFT	Sterling Administrati...	-split-		504.00	X		246,000.70
12/19/2024	EFT	Sterling Administrati...	-split-		362.00	X		245,638.70
12/19/2024	28188	Eileen Worthing	2029 · Other Payable		2,917.83	X		242,720.87
12/20/2024		Deposit	3330 · Sacramento Co...	Deposit		X	731.40	243,452.27
12/20/2024	EFT	Sterling Administrati...	-split-		45.50	X		243,406.77
12/23/2024		Transfer from LAIF	1074 · Local Agency I...	Confirm #1725...		X	1,325,000.00	1,568,406.77
12/23/2024	EFT	P. G. & E.	-split-		872.13	X		1,567,534.64
12/23/2024	28189	State Fund	-split-	Invoice # 0482...	526.00			1,567,008.64
12/24/2024	EFT	Verizon Wireless	-split-	Nov-24	421.67	X		1,566,586.97
12/24/2024	EFT	Sterling Administrati...	-split-		126.00	X		1,566,460.97
12/24/2024	EFT	Sterling Administrati...	-split-		192.25	X		1,566,268.72
12/25/2024	EFT	State Compensation ...	6030 · Workers Compe...	Policy # 93510...	116,435.88	X		1,449,832.84
12/25/2024	EFT	Allied Administrator...	-split-	Jan 2025	8,364.70	X		1,441,468.14
12/26/2024	EFT	Nationwide Retireme...	-split-	PR24-12-2	29,799.90	X		1,411,668.24
12/26/2024	EFT	P.E.R.S. ING	-split-	PR24-12-2	3,148.07	X		1,408,520.17
12/26/2024	PR24-12-2		-split-	Total Payroll T...	106,782.67	X		1,301,737.50
12/26/2024	PR24-12-2		1000 · Bank of Americ...	Direct Deposit	357,787.70	X		943,949.80
12/26/2024	PR24-12-2		1000 · Bank of Americ...	Payroll Checks		X		943,949.80
12/27/2024	EFT	Sterling Administrati...	-split-		26.67	X		943,923.13
12/30/2024	EFT	Sterling Administrati...	-split-		533.95	X		943,389.18
12/30/2024	28190	Maurice Johnson	2029 · Other Payable		59,024.22	X		884,364.96
12/31/2024	EFT	Sterling Administrati...	-split-		15.88			884,349.08

## Megan Selling

---

**From:** Steve Cannon  
**Sent:** Tuesday, January 7, 2025 3:33 PM  
**To:** Clerk of the Board  
**Subject:** email for Tim White

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Mr. White,

We've talked before about the Rancho Victoria project that I was hired to develop a Fire Safe Plan for. The process has been unbelievably onerous since I first submitted Version 1 to Ms Chrishana Fields. Since then I have responded to every point that she has required me to address. We're now on Version 4 and that was submitted to Ms Fields in early September after a Zoom call wherein we talked about just a few points that she wanted edited.

Now we are 4 months after that submittal and I still have not heard back from Ms Fields. Since there were just a few points that needed to be addressed, I cannot imagine why she has not gotten this off her plate. I think I told you previously that my policy is not to bill my client until the work is complete. I would like to finish this project and get paid. Unlike Ms Fields, I do not receive a bi-weekly check.

Please let me know what the hang-up is. Thank you.

Steve Q. Cannon, RPF #2316

**EL DORADO HILLS FIRE  
DEPARTMENT**  
***“YOUR SAFETY ... OUR COMMITMENT”***



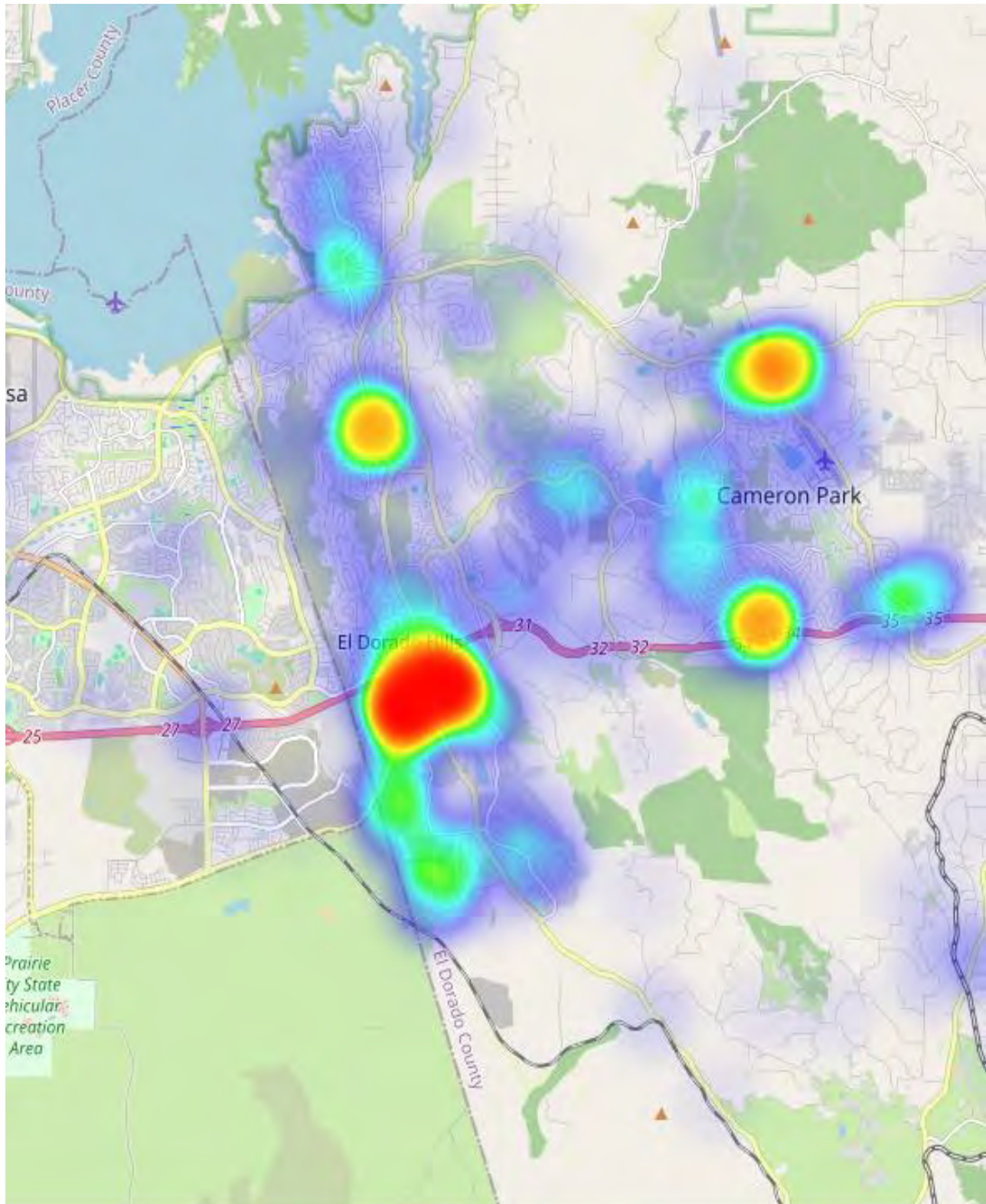
**MONTHLY OPERATIONS REPORT**  
**DECEMBER 2024**  
**2024 ANNUAL REPORT**

\*All times are collected using a combination of Image Trend and Crystal Reports. The times are provided with the best accuracy possible.

# Incidents – Heat Map

December 1, 2024 – December 31, 2024

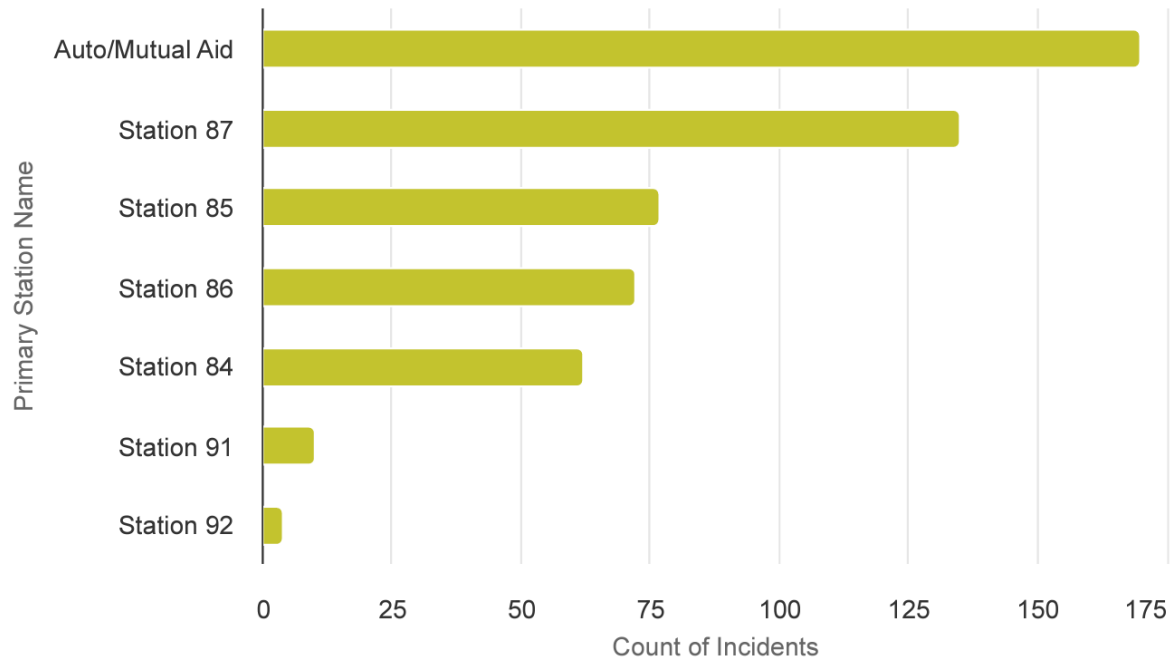
Number of Total Incidents = 536





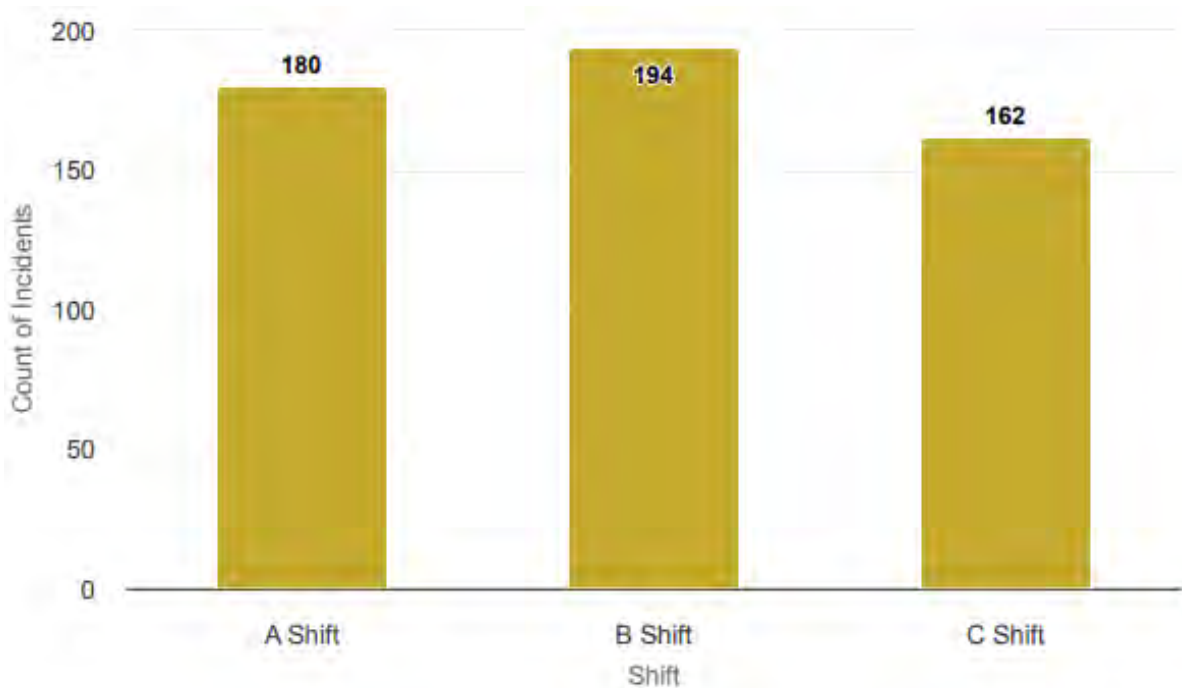
# Incidents by Primary Station

December 1, 2024 – December 31, 2024



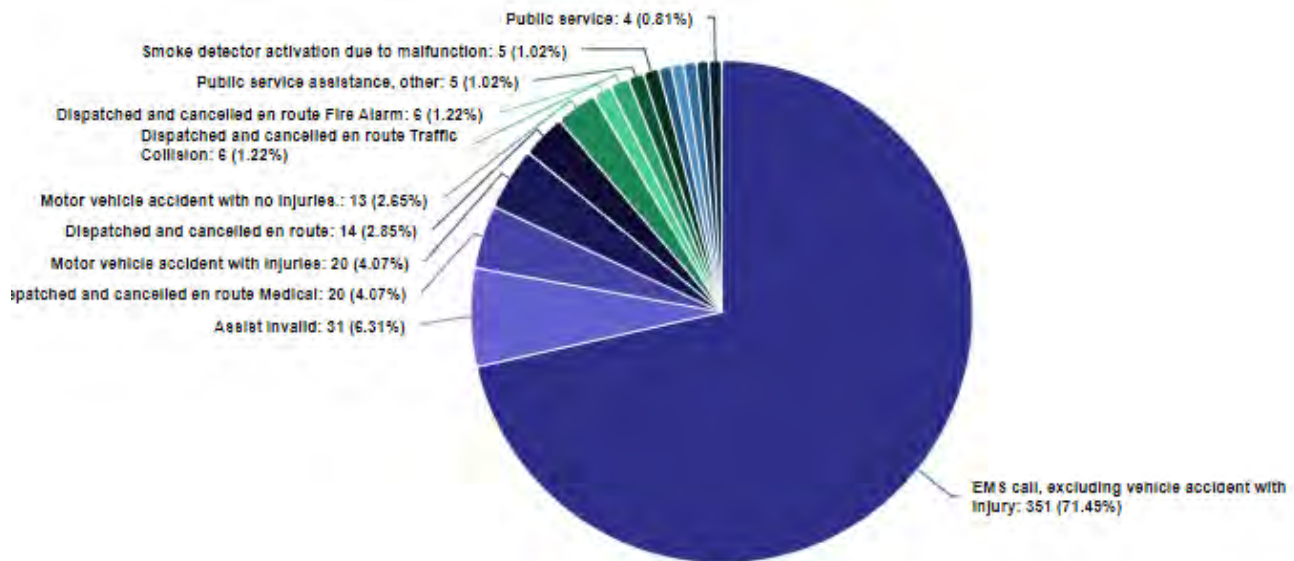
# Incident Response by Shift

December 1, 2024 – December 31, 2024



# Incident Types

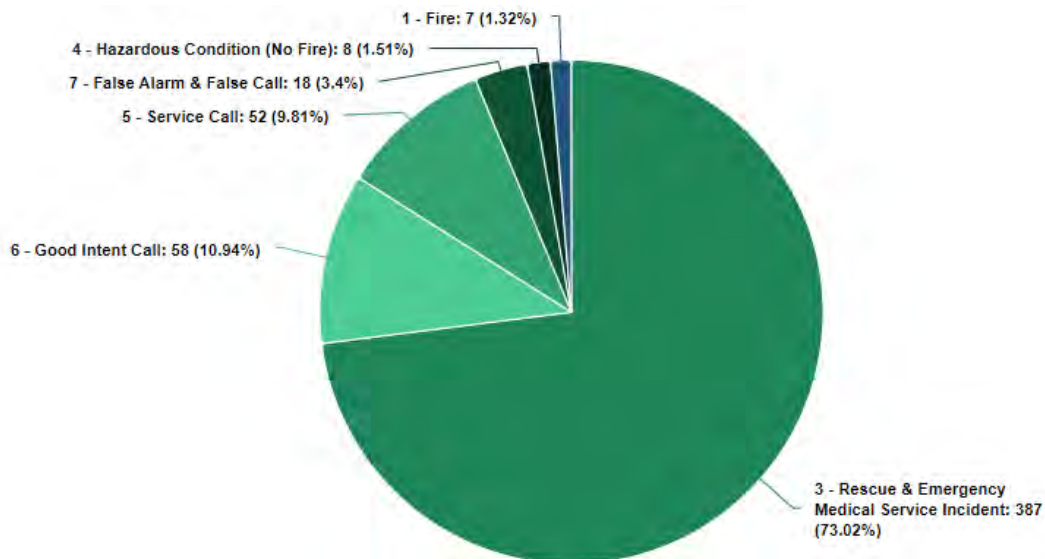
December 1, 2024 – December 31, 2024



*Not all incident types are represented*

# Incident Categories

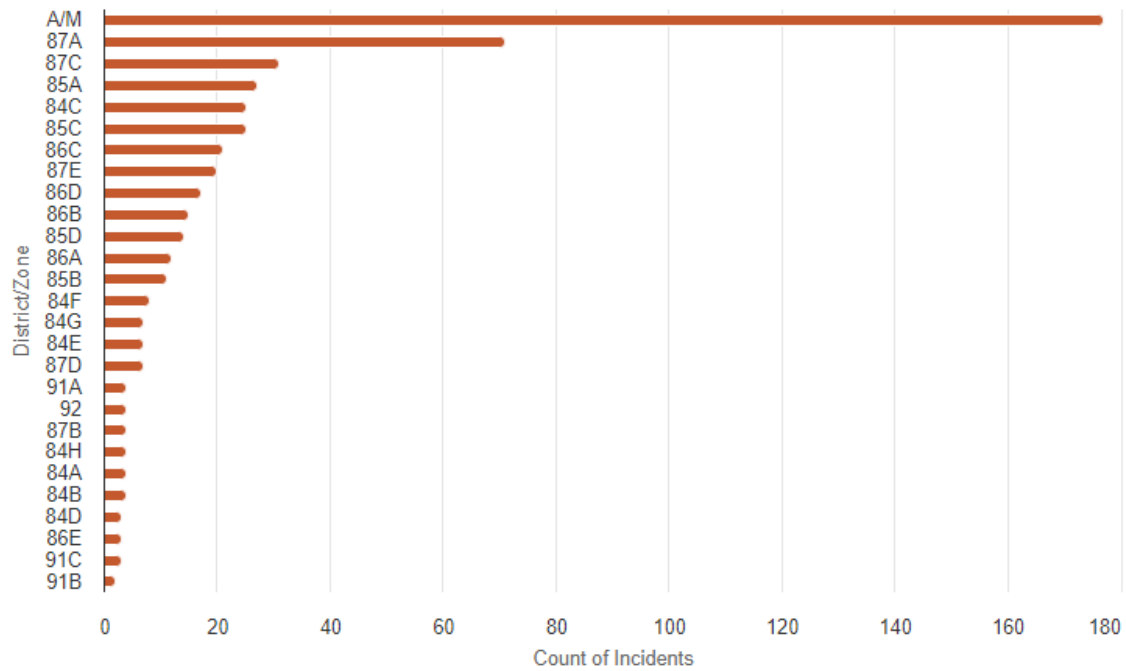
December 1, 2024 – December 31, 2024



*Not all Response Categories are represented*

# Incident Response by District/Zone

December 1, 2024 – December 31, 2024



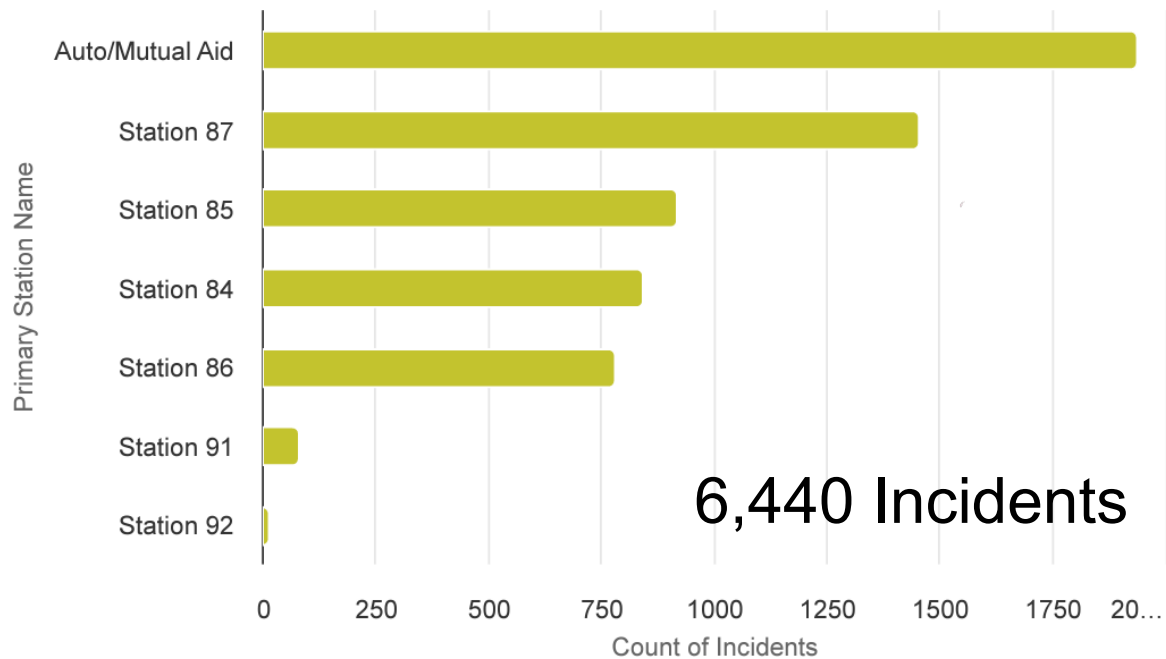
# Incidents by Apparatus ID

December 1, 2024 – December 31, 2024

M85	204
M86	193
E87	151
E85	111
E86	94
E84	76
B85	62
E91	36
C8501	3
E386	1
C8503	1
P8522	1
P8521	1

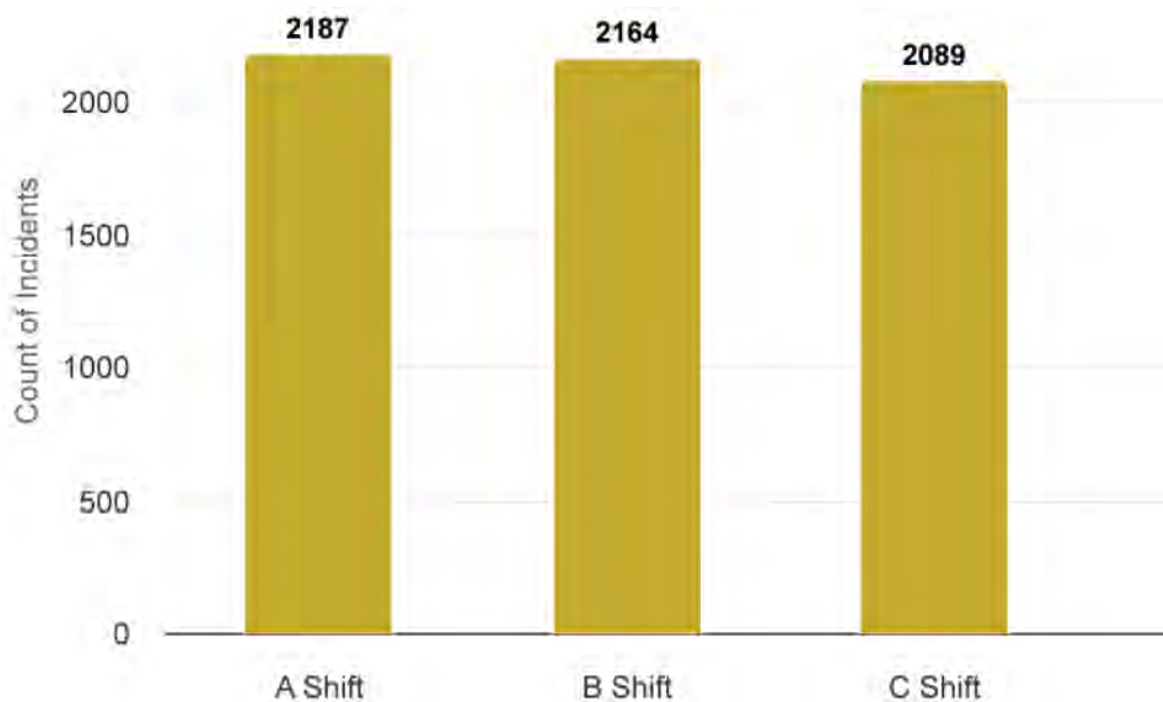
## Annual - Incidents by Primary Station

January 1, 2024 – December 31, 2024



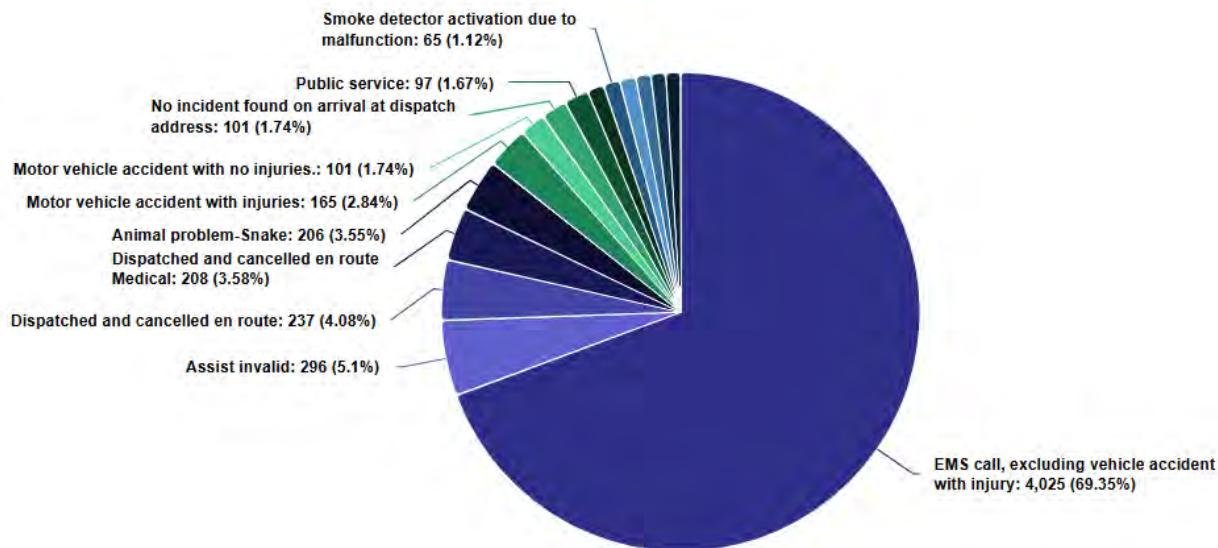
## Annual - Incident Response by Shift

January 1, 2024 – December 31, 2024



# Annual - Incident Types

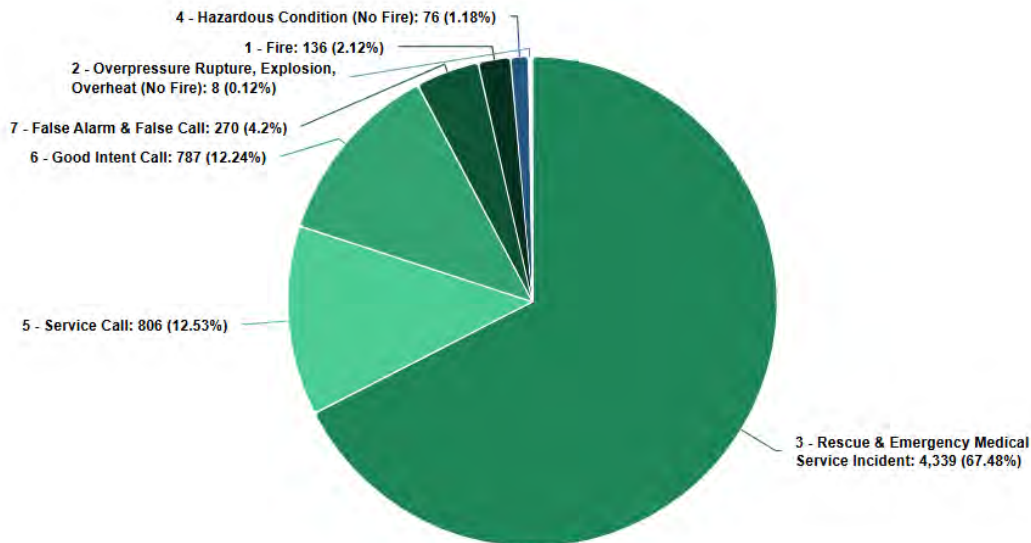
January 1, 2024 – December 31, 2024



*Not all Incident Types are represented*

# Annual - Incident Categories

January 1, 2024 – December 31, 2024



*Not all Response Categories are represented*

## Annual - Incidents by Station/Call Type

January 1, 2024 – December 31, 2024

Station	EMS Incidents	Fire Incidents	Other Incidents	Total Incidents
Auto/Mutual Aid	1,384	44	510	1,938
Station 84	551	19	271	841
Station 85	610	18	290	918
Station 86	475	28	277	780
Station 87	986	13	454	1,453
Station 91	35	7	38	80
Station 92	10	3	1	14
<b>Overall</b>	<b>4,051</b>	<b>132</b>	<b>1,841</b>	<b>6,024</b>

## Annual - Incidents by Apparatus ID

January 1, 2024 – December 31, 2024

M85	2,450
M86	2,217
E87	1,655
E85	1,459
E84	1,007
E86	982
B85	691
E91	359
C8501	36
C8503	33
WT85	17
C8502	12
WR84	8

# *Emergency Response Summary – Medic Units Response Time – El Dorado – December 2024 & Annual Performance*

## URBAN RESPONSE,

**11-minutes, 90% of time**

Response Time Between 00:00:00 - 00:00:59	2.52%
Response Time Between 00:01:00 - 00:01:59	3.78%
Response Time Between 00:02:00 - 00:02:59	5.04%
Response Time Between 00:03:00 - 00:03:59	11.34%
Response Time Between 00:04:00 - 00:04:59	23.11%
Response Time Between 00:05:00 - 00:05:59	36.13%
Response Time Between 00:06:00 - 00:06:59	51.68%
Response Time Between 00:07:00 - 00:07:59	64.71%
Response Time Between 00:08:00 - 00:08:59	77.31%
Response Time Between 00:09:00 - 00:09:59	85.71%
Response Time Between 00:10:00 - 00:10:59	89.92%

## **Medic Unit Response Comparison by Month/Year**

MONTH	2024	2023
January	90.24%	82.43%
February	86.71%	89.68%
March	92.89%	89.33%
April	92.89%	88.49%
May	91.35%	89.44%
June	88.15%	87.10%
July	95.22%	84.25%
August	92.92%	88.53%
September	91.46%	90.88%
October	89.78%	89.77%
November	89.92%	88.57%
December	90.51%	90.65%

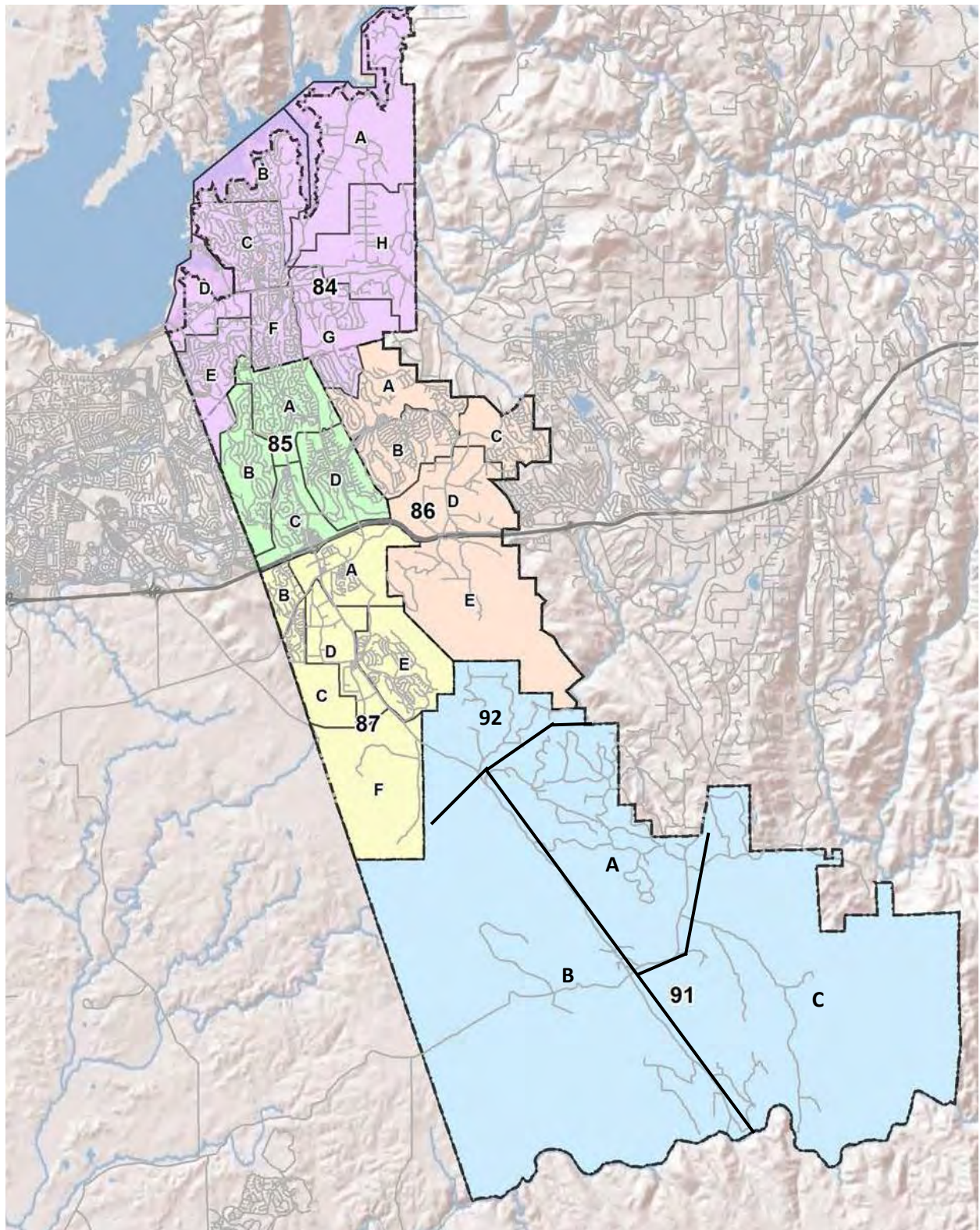
<b>ANNUAL AVERAGE PERCENTAGE</b>	<b>91.00%</b>	<b>88.26%</b>
----------------------------------	---------------	---------------

*The percentages represented does not reflect reconciled percentages from exception reporting*

Response times standards are designed to ensure a quick response to the public’s request for assistance is achieved. The times listed above are raw, in that, they do not reflect “accepted reasoning” for the delay. At the end of each month, exception reports are filed with the County of El Dorado (Local EMS Agency) by the Department for incidents that are outside the established response time parameters. The reports provide the reasoning why the ambulance did not respond in a timely manner. These reports are then reviewed by the Local EMS Agency and either accepted or denied.

Examples of acceptable reasoning are, but not limited to, weather delays, incorrect address, patient left scene, road construction, incident downgraded in severity requiring no lights/siren (Code 3), etc. Once a decision has been made whether a reason is valid or not, the percentage may be adjusted.







# **Battalion Chief Updates**

## **A-Shift – Chief Antonio Moreno**

### **Incidents:**

#### **Vehicle Accident – Latrobe Rd x Cothrin Ranch**

This non-injured driver lost control and ended up in the ditch. E91 assisted CHP with traffic control.



#### **Medical Response – Serrano Trail System**

Dispatched for a reported medical emergency, we found a confused elderly male with a language barrier. Personnel walked him out and we reunited him with his family.



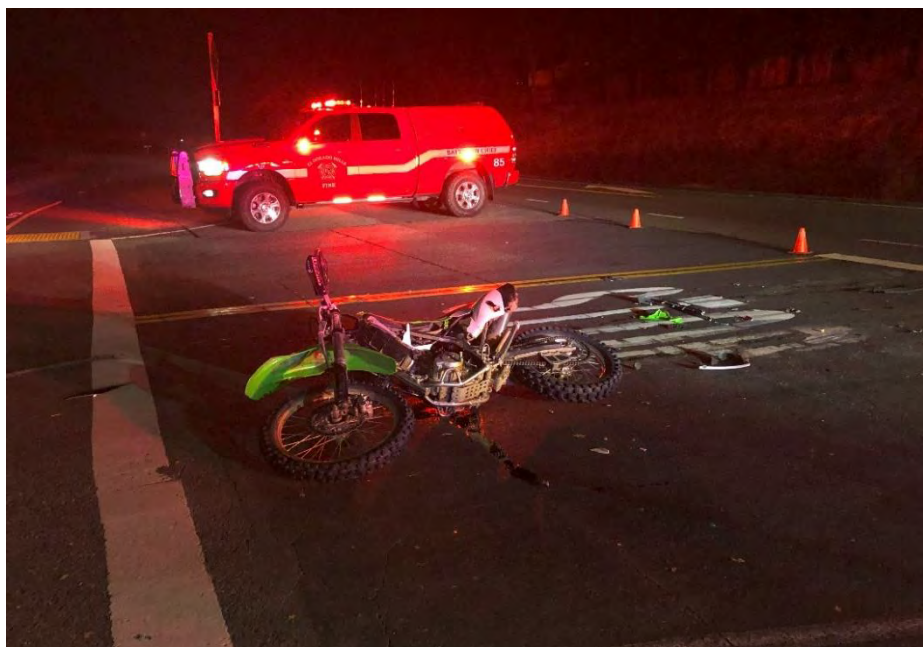
### **Vehicle Fire – Bass Lake Rd.**

This fire was quickly extinguished by Engine 86.



### **Motorcycle vs. Vehicle – EDH Blvd x Crown Drive**

A young male motorcyclist suffered serious injuries when he collided with a vehicle. M85 transported to a valley trauma center.





### **Vehicle Accident – Saratoga Way x Wilson Blvd**

Crews found a solo vehicle that had traveled off the bridge abutment and into the creek, landing on its top. The driver had serious injuries and was transported to a valley trauma center.



### **Vehicle Accident – US 50 x Silva Valley Pkwy**

A driver was fortunate to walk away after losing control of their vehicle and spinning out into the center median of the highway.



**Vehicle Accident – Green Valley Rd. x Malcolm Dixon Rd.**

Crews arrived to find two vehicles involved in a collision with significant damage. Occupants declined transport.



## OES Deployments – 2024

2024 was an active year with 5 Flooding Pre-positions, 3 Red Flag Pre-positions, and an AEU Station Cover here in El Dorado County; 14 Statewide large fires; and 1 large fire assignment to Oregon.

DATE	NAME	LOCATION	ACRES	RESOURCE	PERSONNEL	END	DAYS	S/DAYS
Winter Storm		El Dorado County	PrePro					
01/21/24		Lilienthal		TFLD	1	01/23/24	2	2
	1/21/2024	Brady	Relief		1	01/22/24	1	1
	1/22/2024	Hall	Relief		1	01/23/24	1	1
01/21/24		Eckhardt,Leduc,Nielsen		E387	3	01/23/24	1	3
	1/22/2024	Austerman,Leduc,Nielsen			3		1	3
Winter Storm		El Dorado County	PrePro					
01/31/24		Brady		TFLD	1	02/01/24	1	1
2/1/2024		Hall	Relief		1	02/02/24	1	1
Winter Storm		El Dorado County	PrePro					
02/04/24		Brady		TFLD	1	02/01/24	1	1
02/05/24		Hall	Relief		1	02/06/24	1	1
02/04/24		Lilienthal		EOC	1	02/05/24	1	1
Winter Storm		El Dorado County	PrePro					
02/19/24		Brady		TFLD	1	02/21/24	1	1
02/19/24		Lilienthal		EOC	1	02/21/24	1	1
02/19/24		Wilkey,Tiffany, Willock		E-387	3	02/21/24	1	3
	2/20/2024	Ali, Ramsey, Morgan	Relief		3		1	3
Winter Storm		El Dorado County	PrePro					
02/29/24		Lilienthal		EOC	1	03/04/24	4	4
02/29/24		Brady		TFLD	1	03/01/24	1	1
03/01/24		Hall	Relief		1	03/03/24	2	2
03/03/24		Brady	Relief		1	03/04/24	1	1
02/29/24		Ferry, Leduc, Vogan		E-387	3	03/03/24	1	3
	3/1/2024	Wilkey, Hemstalk, Dennis	Relief		3		1	3
	3/2/2024	Belleci, Hemstalk, Lovinger	Relief		3		1	3
Aero Fire		Copperopolis, Calaveras Co.	5,280					
06/17/24		Landry		STEN(t)	1	06/20/24	3	3
Sites Fire		Sites, Colusa Co.	19,195					
06/18/24		Brady		DMOB(t)	1	06/27/24	10	10
Fresno Lightning Complex		Squaw Valley, Fresno Co.	10,343					
06/26/24		Lilienthal		SCKN	1	07/01/24	6	6

Thompson Fire		Oroville, Butte Co.	3,789					
07/02/24		Hall		STEN	1	07/07/24	6	6
Shelly Fire		Etna, Siskyou Co.	15,500					
07/08/24		Hall		STEN	1	07/16/24	9	9
AEU Coverage		El Dorado County	HBA					
07/08/24		Wilkey, Tiffany, Thorne		E-387	3	07/14/24	7	21
	07/15/24	Belleci, Sickenberger, Hartman	Relief		3	07/22/24	8	24
Lake Fire		Zaca, Santa Barbara, Co.	38,664					
07/11/24		Lilienthal		SCKN	1	07/20/24	10	10
Heat Wave		El Dorado Co.	PrePo					
07/14/24		Brady		TFLD	1	07/15/24	1	1
Pyramid Fire		Sweet Home, OR	963					
07/19/24		Brady		RESL(t)	1	08/05/24	17	17
Gold Complex		Graeagle, Plumas, Co	3,007					
07/24/24		Hall		STEN	1	07/26/24	3	3
Park Fire		Chico, Butte Co.	400k+					
07/25/24		Bennett, Scroggins, Stiern, Franzen		E-386	4	08/09/24	16	64
07/27/24		Hall		STEN	1	08/10/24	12	12
	8/7/2024	Landry	Relief		1	08/15/24	9	9
07/29/24		Belleci		SOFR	1	08/13/24	16	16
Crozier Fire		Swansboro, El Dorado Co.	1,938					
08/08/24		Lilienthal		LOFR	1	08/11/24	4	4
08/09/24		Johnson		PIO	1	08/12/24	4	4
Boise Fire		Orleans, Humboldt Co.	12,893					
08/17/24		Hathaway, Leduc		ISU	2	08/31/24	15	30
Coffee Pot Fire		Oak Grove, Tulare Co.	3,123					
08/21/24		Brady		RESL(t)	1	09/05/24	16	16
Heat Wave Preposition		El Dorado Co.	N/A					
09/05/24		Lilienthal		TFLD	1	09/06/24	1	1
	9/6/2024	Hall	Relief		1	09/07/24	1	1
Line Fire		Highland, San Bernadino, Co	43,251					
09/09/24		Belleci		SOFR	1	09/25/24	17	17
Bridge Fire		Glendora, Los Angeles Co.	54,878					
09/08/24		Hall		TFLD	1	09/21/24	14	14
09/08/24		Tiffany,McMurtry, Netherton,Hartman		E-386	4	09/21/24	14	56
OES Red Flag Prepositioning		El Dorado County						
10/17/24		Lilienthal		TFLD	1	10/19/24	3	3
Mountain Fire		Santa Paula, Ventura Co.	19,904					
11/07/24		Wilkey, Hemstalk, Mangino, Herr		E-86	4	11/11/24	6	24
11/07/24		Moreno		STEN	1	11/11/24	6	6
11/07/24		Belleci		STEN(t)	1	11/11/24	6	6
11/07/24		Lilienthal		DMOB(t)	1	11/17/24	11	11
					78			444
						277		



EDH
OES
OVERHEAD
USAR

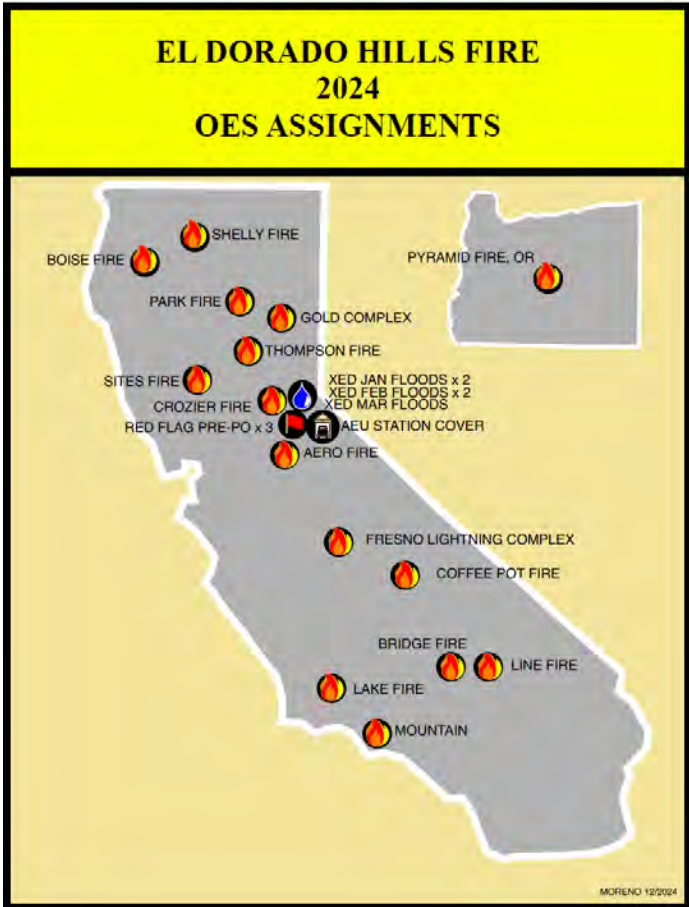
Resource	Assignments 2024 / 2023	Avg Staffing	Staff Days	Total Days 2024 / 2023
EDH Equipment Assignments	7 / 5	3.4	210	58 / 21
WT Assignments	0 / 0	0	0	00 / 00
OES ISU Assignments	1 / 0	2	30	15 / 00
EDH Overhead Assignments	29 / 14	1.27	204	204 / 111
Total Assignments YTD	37 / 19		444	277 / 136

Total Incidents	24 / 06
Total Employees Involved	35 / 26
Total Positions Deployed	78 / 32

**Personnel**

Hall, Dustin (50)	Hathaway, Ryan (15)	Ali, Mark (1)
Brady, Dave (50)	McMurtry, Brandon (14)	Ferry, Bryan (1)
Belleci, Matt (48)	Netherton, Mark (14)	Eckhardt, Mathew (1)
Lilienthal, Michael S. (43)	Landry, Chris (12)	Austerman, Rob (1)
Tiffany Adam (22)	Sickenberger, Chris (8)	Vogan, Clint (1)
Hartman, Greg (22)	Hemstalk, Dale (8)	Bichel, Todd (1)
Leduc, Brian (17)	Thorne, John (7)	Willock, Brad (1)
Bennett, Ryan (16)	Moreno, Antonio (6)	Ramsey, Thrace (1)
Stiern, Carmen (16)	Herr, Jordan (6)	Lovinger, Mike (1)
Scroggins, Drew (16)	Mangino, Marc (6)	Morgan, Murray (1)
Franzen, Mike (16)	Johnson, Maurice (4)	Dennis, Ty (1)
Wilkey, Brian (15)	Nielsen, Kyle (2)	



**Events:**

**Santa Run**



**Chief Johnson's Retirement Breakfast**





## **B-Shift –**

### **Incidents:**

#### **Residential Structure Fire – Boothe Court**

EDH personnel arrived to find this structure with fire involving a portion of the first floor. A woman who was trapped on the second floor was rescued uninjured prior to arrival of fire resources. Extinguishment of the fire was slowed by access issues within the structure. Fire cause is under investigation.







## **C-Shift – Chief Chris Landry**

### **Incidents:**

#### **Vehicle Accident – EB US 50 x Silva Valley Pkwy**

Traffic collision with injuries.



#### **Vehicle Accident – EB US 50 WO Bass Lake Rd.**

Traffic collision injury.



## **Training Update**

This month, all shifts participated in multi-company training for Active Shooter Drills conducted by Captain Belleci. Crews also participated in multi-company EMS drills on their perspective shifts. Captain Ali will be transitioning to Training Captain effective January 2025. Captain Smith led the transition of Captain Ali the past month in Training. Ventilation Prop on Building 1 at the training center was retrofitted for utilization by personnel to conduct ventilation training.

### **Company Training:**

This month, all shifts participated in multi company training for active shooter drills by Captain Belleci. Crews also participated in multi-company EMS training at their respective stations.

### **EMS Training:**

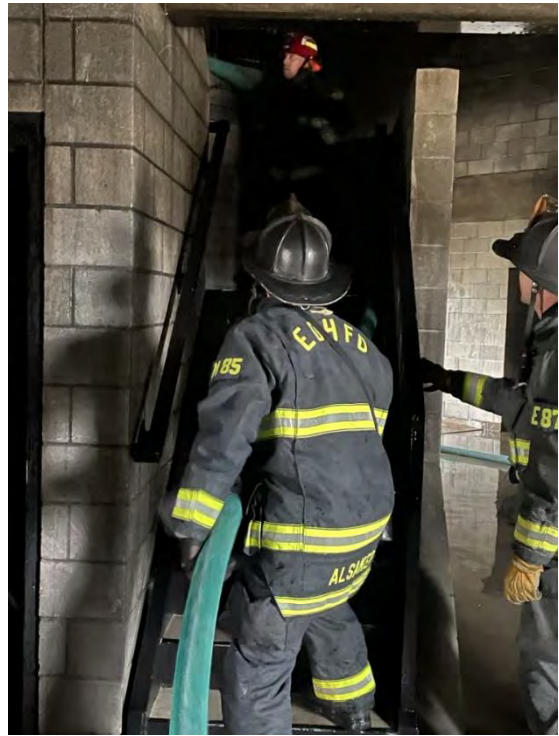
EMS PATS- Poisoning/Overdose, Cold Exposures, CPR

### **Mandate Training:**

Forklift Operator online portion (Telestaff)

### **Building Walk-through:**

Crews have been instructed to identify and tour residential target hazard buildings in their first-due areas of assignment. Crews should identify access, egress areas of concern, and fire suppression tactics.





# **EL DORADO HILLS FIRE DEPARTMENT**

**"YOUR SAFETY ... OUR COMMITMENT"**



## **Community Risk Community Relations**

**December 2024 Report**

## OVERVIEW

The El Dorado Hills Fire Department, Community Risk Reduction Division (CRRD) continues to see significant residential development and vegetation management program activity throughout the reporting period. Major construction activity continues in the Valley View Eastridge, Promontory, Carson Creek, Ridgeview, and Bass Lake North areas of the District. New project proposals: Community Heath for Independence consisting of 4,162 residential acres and 167 commercial acres, Generations residential subdivision consisting of 379 single-family dwellings, Alto residential subdivision consisting of 23 parcels, Vineyards residential subdivision consisting of 42 parcels, La Canada residential subdivision consisting of 40 parcels, Wildhawk residential subdivision consisting of 70 parcels, Creekside Village residential subdivision consisting of 926 single-family dwellings, Rancho Victoria residential subdivision consisting of 8 40-acre residential parcels, Latrobe Self Storage at Latrobe Rd. and Suncast Lane, Town & Country Village conference and hotel facilities at Bass Lake Road, Montano 330 multi-family dwelling units at White Rock Rd. & Latrobe Rd., Quantam Care Residential Care Facility at Carson Crossing, and Costco at Silva Valley are ongoing. New commercial construction consisting of the Gateway of El Dorado industrial development at Golden Foothill Parkway, Gateway multi-tenant building at Golden Foothill Parkway, and Aloft Hotel in Town Center continues to progress.

CRCR received a total of **87** applications for permit in the month of December 2024. New home construction permit activity was the leading permit submittal type with **46** plan applications received.

## CRCR SUCCESSES

### CRCR LIFE SAVE!

On May 22, 2024, inspectors conducted a smoke and carbon monoxide (CO) alarm inspection and discovered four missing smoke alarms. A follow-up inspection on May 24, 2024, confirmed that all required smoke and CO alarms had been properly installed and were operational. On December 19, 2024, a structure fire broke out in the same residence. Thanks to the working smoke alarms, the alarm sounds woke the residents, allowing all three individuals to safely evacuate the home. This incident highlights the life-saving importance of having properly installed and functioning smoke alarms in every residence. A big thank you to CRCR personnel for diligently working with the residents to ensure they had working smoke alarms!

### CRCR staff completed the following activities during the last 30 days:

- Completed **117** reviews of plans for permit.
  - **88** residential and **29** commercial plans reviewed.
- Completed **177** new construction inspections.
  - **143** new residential construction inspections. The primary life-safety issues identified include:
    - Wildland Urban Interface (WUI) vents not installed.
    - Non-Wildland Urban Interface (WUI) windows installed.
    - Smoke or Carbon monoxide alarm not installed.
    - Fire sprinklers were not installed where required.
    - Fire sprinkler pipe support hangers not installed.
    - Fire sprinkler system not installed per approved plans and/or National Fire Protection Association (NFPA) standards.
  - **34** new commercial construction inspections. The primary life-safety issues identified include:
    - Carbon Dioxide alarm not installed.
    - Fire alarm secondary power not operational.
    - Exit signs or emergency lights not installed or not illuminated.
    - Fire sprinklers were not installed where required.
    - Fire sprinkler system and/or fire alarm system not installed per approved plans and/or National Fire Protection Association (NFPA) standards.
- Completed **145** smoke and carbon monoxide alarm inspections with **3%** found to be deficient. The primary life-safety issues identified include:

- Smoke alarms are missing and/or not installed.
- Carbon monoxide alarms are missing and/or not installed.
- Completed **57** fire and life safety inspections of residential and commercial occupancies.

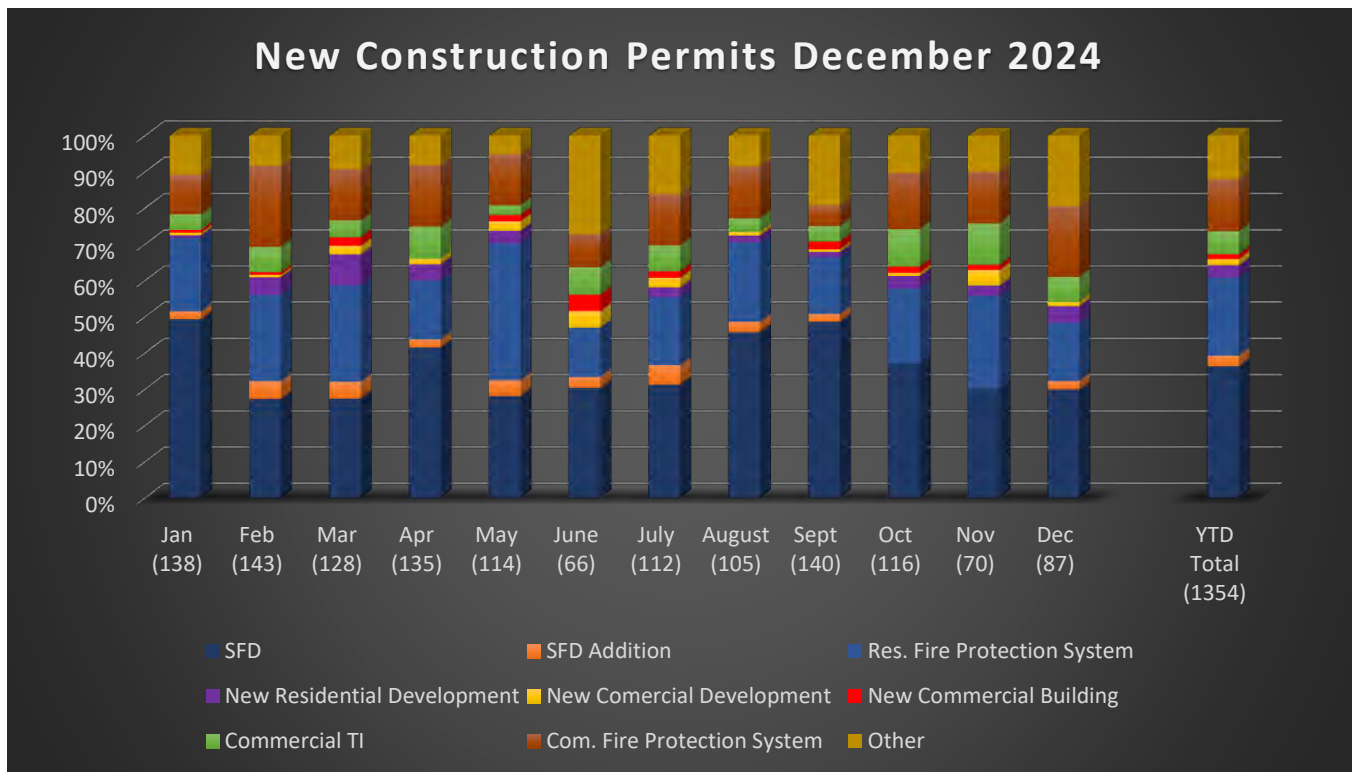


Table 1: New Construction Permits by Month Report

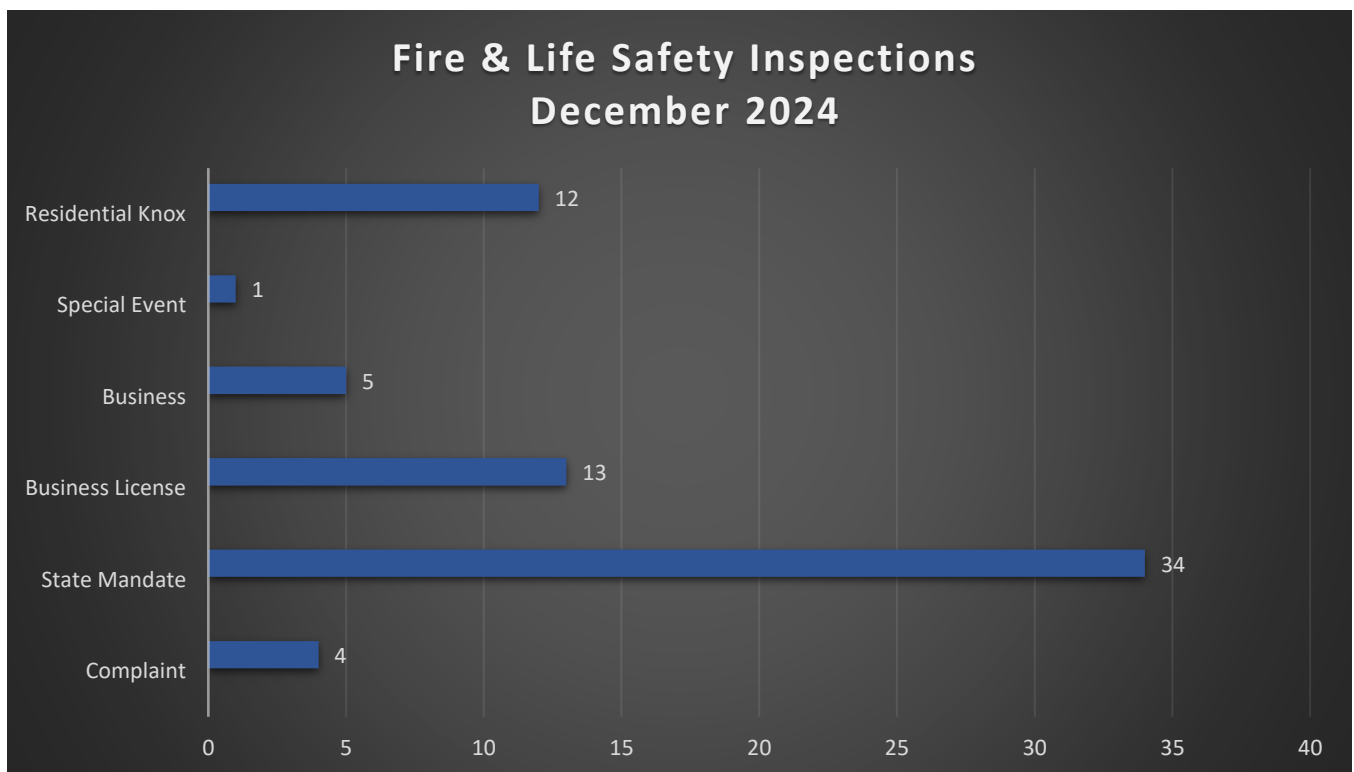


Table 2: Fire and Life Safety Inspections by Month Report

End of Report



# EL DORADO HILLS COUNTY WATER DISTRICT



El Dorado County  
California



Annual Comprehensive Financial Report  
For The Fiscal Year Ended  
June 30, 2024



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**El Dorado Hills County Water District  
El Dorado County, California**

**Annual Comprehensive Financial Report  
For the Fiscal Year Ended June 30, 2024**

**PREPARED BY THE FINANCE DIVISION**





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## Introductory Section



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# EL DORADO HILLS FIRE DEPARTMENT

*“Serving the Communities of El Dorado Hills, Rescue and Latrobe”*

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1050 Wilson Blvd. El Dorado Hills, CA 95762 · Phone (916) 933-6623 · [www.edhfire.com](http://www.edhfire.com)

December 19, 2024

To the Citizens and Board of Directors of the  
El Dorado Hills County Water District:

We are pleased to present the Annual Comprehensive Financial Report (ACFR) for the El Dorado Hills County Water District (“El Dorado Hills Fire Department,” “Department” or “District”) for the fiscal year ended June 30, 2024. This report has been prepared by the Finance Division following the guidelines recommended by the Government Finance Officers Association (GFOA) and is in conformance with generally accepted accounting principles (GAAP) for state and local government entities established by the Governmental Accounting Standards Board (GASB).

The accuracy and completeness of this report are the responsibility of District management. An internal control structure has been established by management to mitigate the risk of errors and misstatements. As the cost of internal controls should not outweigh the expected benefits, the objective of the control structure is to provide reasonable, rather than absolute, assurance that the information provided herein is free of material misstatements.

Richardson & Company, LLP, Certified Public Accountants, have issued an unmodified (“clean”) opinion on El Dorado Hills Fire Department’s financial statements for the year ended June 30, 2024. The independent auditor’s report is located at the front of the financial section of this report followed by the Management’s Discussion and Analysis (MD&A). The MD&A is required by GAAP and provides a narrative introduction, overview, and analysis of the financial statements.

## **DISTRICT PROFILE**

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### **HISTORY AND FORMATION**

The El Dorado Hills County Water District was formed in July 1960 to provide water and sewer services to the community of El Dorado Hills. About three years later in June 1963, the Board of Directors realized the need for fire protection services within the District and voted to begin providing said services to the community. In 1973, the citizens of El Dorado Hills voted to have water and sewer services provided exclusively by El Dorado Irrigation District, leaving only fire protection services under the direction of the

El Dorado Hills County Water District. While the District's legal name and formation remained unchanged, it became solely known as El Dorado Hills Fire Department. Today, El Dorado Hills Fire Department provides fire suppression, emergency medical services, special and technical rescue, hazardous materials mitigation, fire prevention, public education, disaster preparedness, and support to many Community-based programs within the nearly 78.8 square miles of response district encompassing the Communities of El Dorado Hills and Latrobe.

At its inception, the District included approximately 10,500 acres with about 90 homes, one school, one market, and one fire station. During the past sixty years, the District has expanded to approximately 58,500 acres with about 18,998 homes, 28 schools and an estimated population of 50,425. From 2010 to 2020, the community of El Dorado Hills grew by 8,439 people, representing 88% of El Dorado County's total population growth. The Department currently operates five fully staffed fire stations and one Employee Development Center for employee-focused growth and development programs. The Department completed the first phase of a state-of-the-art training facility in July 2023. Commercial development within the District includes a business park totaling approximately 2,700,000 square feet. The total commercial square feet in the District has grown to approximately 4,000,000.

#### MILESTONE YEARS

**1960** – On July 11, 1960, El Dorado County approved the formation of the El Dorado Hills County Water District.

**1963** – In June 1963, the Board of Directors voted unanimously to add fire protection to the services it provides. The first station, Station 85, was constructed with the help of volunteer firefighters. This station was utilized as a fire department, community building, Community Services District office, and County Water District administrative office.

**1973** – The citizens of El Dorado Hills voted to have the water and sewer systems operated by El Dorado Irrigation District, thereby leaving only fire protection under the direction of the El Dorado Hills County Water District Board.

**1982** – The second station, Station 84, was constructed and staffed solely with volunteer personnel for nine years.

**1990** – Station 85 was remodeled and expanded. The project included remodeling the existing station and adding 3,800 square feet.

**1991** – Station 84 was staffed with paid personnel and volunteer personnel.

**1993** – A major remodel of Station 84 was completed, adding a storage area, dormitory, and restroom facilities to accommodate the paid staff assigned there. In addition, the outside of the station was remodeled, adding a hose tower and an above-ground fuel tank.



- 1995** – The Fire Department hired three paramedics and operated a paramedic engine out of Station 84. Since that time, all stations have operated with Advanced Life Support. Several volunteer personnel have also completed paramedic accreditation in El Dorado County.
- 1996** – In order to meet the increasing demands of the wildland urban interface, the District purchased two new engines designed for wildland interface fires and one new engine for fighting structure type fires.
- 1999** – The District purchased a ten-acre parcel in the Bass Lake area to build a new fire station.
- 2001** – In February, the District purchased new Quint apparatus with a 105-foot aerial ladder as well as a new fire engine. The District also added twelve new paid positions and seven new volunteer positions, bringing the total headcount to 47 paid personnel and 45 volunteers.
- 2001** – The District began staffing a full-time paramedic ambulance funded through a contract with the El Dorado County Emergency Services Authority (JPA).
- 2001** – In March, the District's third station, Station 86, was placed in service and staffed with three personnel. The station was equipped with an advanced life support engine. The District also purchased a new wildland urban interface engine.
- 2002** – A new Air/Light Support Unit was placed in service and provided the District with the capability of filling air bottles on scene as well as providing additional rescue and lighting support.
- 2003** – The District completed the purchase of land at Wilson Boulevard and El Dorado Hills Boulevard and began construction of a new Fire Station/Administrative Office to replace the forty-year-old Station 85 at Lassen Lane. The District also reorganized its Administrative Staff by adding two Battalion Chief positions.
- 2004** – The El Dorado Hills Fire Department established an Honor Guard comprised of dedicated professionals that take great pride in representing the El Dorado Hills Fire Department to the highest standards. Membership includes Chief Officers, Captains, Engineers, and Firefighters. The Honor Guard members perform their duties on a voluntary, non-compensated basis honoring those that have gone before as well as performing at many community events.
- 2005** – Construction of the District's new Administrative Offices and Fire Station was completed in January 2005. This facility is 26,000 square feet and includes a large community meeting room. After vacating the Lassen Lane Station, the District successfully negotiated a five-year lease agreement with El Dorado County to convert the old station into a Senior Center which has since been sold to the County and named the Ramona "Moni" Gilmore Senior Center after a member who served on the Department's Board of Directors.
- 2005** – The District purchased 21-acres on Cypress Point Court in the El Dorado Hills Business Park. This land is the future site of Station 87 and the planned Training Facility.
- 2007** – The District hired nine paramedics to staff Station 87 and transitioned the Administrative Battalion Chiefs to Shift Battalion Chiefs to help facilitate growth and personnel management.



**2008** – Construction of the District’s fourth station, Station 87, was completed and new Type I and Type III engines were purchased.

**2013** – The District entered into a Shared Services Agreement with Rescue Fire Protection District.

**2014** – The District annexed Latrobe Fire District and increased staffing to support the addition. The District’s fifth station, Station 91, was added as a part of the annexation.

**2016** – The District implemented a Water Rescue program.

**2020** – The District opened an Employee Development Center to provide employee-focused development and training.

**2020** – A Community Emergency Response Team (CERT) was established.

**2021** – The District deployed CPR compression devices to every front-line apparatus.

**2022** – The Shared Services Agreement with Rescue Fire Protection District was terminated.

**2022** – The District increased staffing at Station 91 to three firefighters daily.

**2022** – The Board of Directors voted to award the contract to build the El Dorado Hills Fire Department Training Center. Construction began in April 2022.

**2023** – Construction of Phase 1 of the Training Facility was completed in July 2023 and use of the facility immediately followed.

**2023** – The District contracted with the El Dorado County Emergency Services Authority (JPA) to operate an additional ambulance unit out of Station 86. A single-role Paramedic position was created to staff this medic unit.



## THE DISTRICT TODAY

The El Dorado Hills County Water District was formed under Section 30320 of the Water Code of the State of California. The District is governed by a five-member Board of Directors, each of which is elected by the voters within the District’s operating boundaries for staggered four-year terms, every two years. Every year, the Board members select a President and Vice President. The Board of Directors meets monthly to discuss District business and take action if needed. The Board of Directors adopts a preliminary budget by June 30 each year for the fiscal year beginning July 1. A final budget is adopted by the Board of Directors no later than October 1 each year. If needed, an adjusted budget may be adopted mid-fiscal year. The District budget is prepared at the fund level. Currently the District operates one fund, the general fund.

The Fire Chief, appointed by the Board, is responsible for managing the day-to-day operations of the Department as well as the long-term strategic goals established by the Board of Directors. The Fire Chief is supported by an executive staff team consisting of a Deputy Chief of Administration, Deputy Chief of Operations, Director of Finance, Director of Human Resources and Fire Marshal.

The Deputy Chief of Administration manages the information technology function within the Department, the hosted training program, the initiation of Department grants, the fire investigation program, pandemic response and other special projects. The Deputy Chief of Operations is responsible for the delivery of emergency services to the community the District serves, as well as the coordination and execution of the training and education of suppression personnel, and management of the Department’s fleet. The Director of Finance is responsible for the District’s financial policies, systems and procedures, including but not

limited to cash management, investments, accounting and financial reporting, budgeting, accounts payable/receivable, and payroll. The Director of Human Resources oversees the recruiting, hiring, and retention of District employees, employee relations, personnel standards and policies, performance management, benefits administration, leave management, workers' compensation administration, risk management, and labor negotiations. The Fire Marshal is responsible for managing the District's community risk reduction division, which includes community development, compliance and preparedness.

## **ADMINISTRATION**

The Administrative Division of the El Dorado Hills Fire Department provides support services that are essential in maintaining operational readiness. The areas managed by this division include Information Technology, Grants Administration and Hosted Training.

### Information Technology

Information Technology is responsible for providing data, voice, and video communications to the Department's five fire stations, administrative building, training center, employee development center and all fire engines and utility vehicles.

### Grants Administration

Grant programs are managed in the Administrative Division. The Department participates in FEMA's AFG Grant, El Dorado County's Transient Occupancy Program, and the American Rescue Plan Act Grant. Special smaller grants are applied for as time and opportunity allows.

### Hosted Training

The Department has continued to expand and enhance its hosted training program, which offers courses to aid in the professional development of public safety professionals across the state of California. In fiscal year 2023-24, the Department hosted 91 unique training opportunities at the Employee Development Center with participant enrollment of over 1,800 students. Through this program, the Department is also able to offer local training courses to its internal employees that would have otherwise been off-site.

## **OPERATIONS**

The Operations Division plays a key role in accomplishing the core mission of the El Dorado Hills Fire Department. The primary functions of this Division include Suppression, Emergency Medical Services (EMS), Special Operations, Training, and Fleet Maintenance.

### Suppression

The Department is responsible for protecting and preserving life and property from loss and/or injury due to the impact of fire, natural disasters, accidents, and other emergency situations. This is accomplished through the daily staffing of five fire stations with nineteen (19) highly qualified and well-trained suppression personnel. The Department provides 24/7 staffing of five (5) front-line Fire Engines, one (1) Ladder Truck, and two (2) ambulance units, ensuring it is ready to respond when called on.

### Emergency Medical Services (EMS)

The majority of calls the Department responds to are for medical emergencies. The Operations Division is committed to responding to these calls with the highest level of service and professionalism, ensuring its emergency medical technician (EMT) and paramedic personnel are both well-trained and fully equipped. Formally licensed by the State of California Emergency Medical Services Authority, EMTs provide basic life support (BLS) and paramedics provide advanced life support (ALS). The Department provides 100% ALS response from all five of its fire stations on a daily basis and is committed to the highest standard in the deployment of medical services. All employed Paramedics, Firefighters, Engineers and Captains are licensed paramedics, exemplifying this commitment.

### Training

The Training Division promotes the quality and continuous improvement of service to the District through the planning, development and facilitation of various training courses and drills. The goal of the division is to invest in and develop Department employees, so they are not only able to safely meet the high demands placed upon them, but also so they can continue to grow both personally and professionally. Employees are trained on a wide range of relevant and up-to-date industry standards, skills and disciplines through both classroom instruction and live simulations.

### Special Operations

Special Operations programs were developed to enhance the response to incidents that are outside the scope of typical emergency calls. These programs include Hazardous Materials (HAZMAT), Technical Rescue, Urban Search and Rescue (US&R), Swift Water Rescue, Tactical Emergency Medical Support (TEMS), and Unmanned Aviation Systems (UAS). EDH Fire supports six (6) active members on the California Urban Search and Rescue Task Force 7 (CA- TF-7) team, one of twenty-eight (28) US&R task forces in the nation, and one of eight (8) in California.

### Fleet Maintenance

EDH Fire's Fleet Maintenance Division is managed under the Operations Division with one Fire Equipment Mechanic working from a mobile platform, maintaining a fleet of about 37 emergency and support vehicles. This includes five front-line Type 1 engines, three reserve Type 1 engines, one aerial apparatus, two Type 3 engines, one Rescue unit, one Water Tender, one Water Rescue unit (includes pull vehicle and boats), one Air Support unit, one Command Vehicle, and numerous Chief Officer/Administration, CRRD/Prevention, and fleet vehicles. Most fleet services and repairs are performed in-house, ranging from routine service and maintenance to engine, transmission, and pump repairs.

## **FINANCE**

The Finance Division provides financial services to support the operating functions of the Department. This includes payroll, financial accounting, budgeting, reporting and long-range planning. It is the Finance Division's responsibility to ensure that sound financial policies, procedures and internal controls are in place and are being complied with, ensuring that assets are being safeguarded and financial information is being reported in a timely and accurate manner. Finance works closely with other divisions to provide support and see that resources are allocated where needed to meet the Department's goals and overall mission of serving the community.



## **HUMAN RESOURCES**

The Human Resources Division is dedicated to enhancing Department values and exceeding expectations through collaborative teamwork, excellent customer service, and equal employment opportunity. Human Resources provides a full range of services designed to support the Department's mission through recruiting, retaining and developing qualified and productive employees, which are the Department's most valuable asset.

## **COMMUNITY RISK REDUCTION**

The Community Risk Reduction Division (CRRD) mission is to enhance the community's safety by reducing fire and other emergency events through high-quality fire prevention services such as plan review, inspection, public education, exterior hazard mitigation, CERT, and fire investigation.

CRRD members work with builders and developers to ensure new development is consistent with local Building and Fire Codes and ordinances. CRRD members also identify and eliminate hazards that pose a risk to life and property through code enforcement and fire and life safety inspection.

Through our comprehensive vegetation hazard mitigation program, CRRD members provide residents with critical wildfire education, preparedness, and information on defensible space to ensure wildfire readiness and resiliency.

The Community Emergency Response Team (CERT) consists of El Dorado Hills community residents who volunteer their time to receive specialized training to prepare them to assist our community and first responders in an emergency event. CERT members are our neighbors and a valuable part of the community outreach efforts of the El Dorado Hills Fire Department.

## **ECONOMIC ANALYSIS**

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### **LOCAL ECONOMY**

El Dorado Hills County Water District operates in the affluent communities of El Dorado Hills and Latrobe, California. The District's primary financial drivers are property tax revenues, comprising about 78% of total revenues in fiscal year 2023-24, and the cost of wages and benefits, which made up about 84.4% of total expenses in fiscal year 2023-24. Both these components of the financial statements are heavily influenced by economic factors outside of the District's control.

Property tax revenues depend on the growth rate in District assessed value. The Finance Division monitors key trends that impact assessed value, including trends in new development within the District, the local housing market, and local, state and federal laws and regulations. While the District's assessed value has experienced positive annual growth since fiscal year 2012/13, there are some recent indicators that this growth could be slowing. Fortunately, there has historically been a delay between when these types of indicators initially appear and when the District's assessed value growth rate is impacted. This gives the District management time to plan and adjust spending if needed.

The District has several approved development projects in the pipeline, both residential and commercial. The positive impact this will have on assessed value will be realized in the years to come once development is completed. However, the District is experiencing a flattening in the rate of development impact fee collections, indicating a potential slowdown in new development applications. Management will continue to monitor this trend and its potential impact.

Similar to new development, the local housing market has experienced substantial growth in recent years but is starting to show signs of slowing. The dramatic rise in mortgage rates in recent years has reduced the buying power of the average homebuyer, and the market is starting to see a negative impact on home sales. Low market inventory has helped keep home prices in El Dorado Hills and Latrobe stable, but there has been a flattening trend in recent years. Realtor.com reported the median sales price of a home in October 2024 to be \$847,500 a slight decrease from the median sales price of \$870,000 one year earlier in October 2023. The median number of days a home is listed on the market has also consistently increased in recent months when compared to the same month one year prior. These are both signs of a slowing real estate market.

In November 2020, California voters passed Proposition 19, which became effective in April 2021. Proposition 19 allows eligible homebuyers (defined as those over the age of 55, severely disabled, or whose homes were destroyed by wildfire or disaster) to transfer their primary residence's property tax base value to a replacement residence of any value, anywhere in the state up to three times. Because El Dorado Hills has a large number of 55 and older communities, this is expected to have a negative impact on the District's assessed value in the future, though the significance of this impact is yet to be determined.

While property tax revenue growth is showing signs of slowing in the near future, the cost of wages and benefits are rising. Economic factors that impact the cost of labor include health insurance rates, workers' compensation rates, inflation, and supply and demand for qualified employees. The local and state-wide job market has experienced a shortage of qualified Paramedics in recent years. This makes it imperative that the District remain competitive with the salary and benefits package offered to employees. Rising inflation also adds to pressures for the District to keep wages in line with the cost of living. Further, high inflation negatively impacts the rates the District pays for various benefits, including health and workers' compensation insurance.

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## **LONG-TERM FINANCIAL PLANNING AND FINANCIAL POLICIES**

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The Finance Division prepares long-range forecasts that reflect the most up-to-date financial estimates and assumptions. These five to ten-year forecasts provide both a current and long-range assessment of revenues, expenditures and fund balances. They are intended to serve as one of many valuable tools to help guide decision making in supporting the long-term financial sustainability of the District. If future deficits are projected, management is able to make adjustments that may prevent or minimize such deficits and develop contingency plans to ensure the District remains financially positioned to provide superior service.

The Board of Directors, executive staff and employees have a history of working together to ensure a strong and stable financial future for the District. The Board of Directors adopted a robust District Reserve Policy



that promotes the pre-funding of unfunded liabilities, building/maintaining strong reserve balances, saving for future capital replacements, and planning for future increases in expenditures. This policy is exemplified by the District's aggressive approach in pre-funding pension and OPEB obligations. The District has made significant transfers into restricted Section 115 trust accounts to help offset these liabilities, in addition to making the required CalPERS pension contributions each year and funding other post-retirement benefits out of the annual operating budget. In addition, the District is committed to pre-funding capital purchases by setting aside funds each budget year based on a long-term Capital Replacement Schedule that is updated on a regular basis.

These policies and planning efforts not only strengthen the District's net position, but allow for flexibility in the event of a future economic downturn. With strong reserve balances and a commitment to pre-funding capital purchases and pension and OPEB obligations, the District is well positioned to overcome any future economic challenges.

## MAJOR INITIATIVES

Major initiatives that impacted the 2023/24 financial statements and are expected to impact future budgets include the potential annexation of a neighboring fire department, the completion and operation of a regional training facility, continued growth of the hosted training program, modernization of the Department's fire suppression fleet, collaboration with El Dorado County in the development of emergency response plans, and a continued focus on increasing customer satisfaction by reducing plan review turnaround times. The District also continues to analyze the existing communications system to increase firefighter safety, optimize service delivery to the community and meet industry best practices.

## ACKNOWLEDGEMENTS

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We would like to express our gratitude to all members of the District's staff, particularly the members of the Finance Division who have dedicated much time and effort to the preparation of this report. We would also like to thank the Board of Directors for their trust, support and dedication to the sound financial management of the District.

Respectfully submitted,



Maurice Johnson  
Fire Chief



Jessica Braddock  
Director of Finance



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**El Dorado Hills County Water District  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2023

*Christopher P. Morill*

Executive Director/CEO

# Directory of Officials

As of June 30, 2024

## BOARD OF DIRECTORS



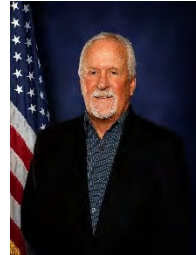
Timothy White  
(President)



Bobbi Bennett  
(Vice President)



Greg Durante



John Giraudo



Michael Hillhouse

## EXECUTIVE STAFF



Maurice Johnson  
Fire Chief



Michael Lilienthal  
Deputy Chief, OES



Dustin Hall  
Deputy Chief, Admin



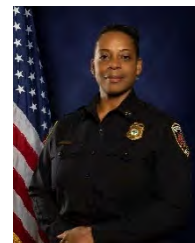
Dave Brady  
Deputy Chief, Ops



Jessica Braddock  
Director of Finance



Cora Hall  
Director of Human Resources



Chrishana Fields  
Fire Marshal

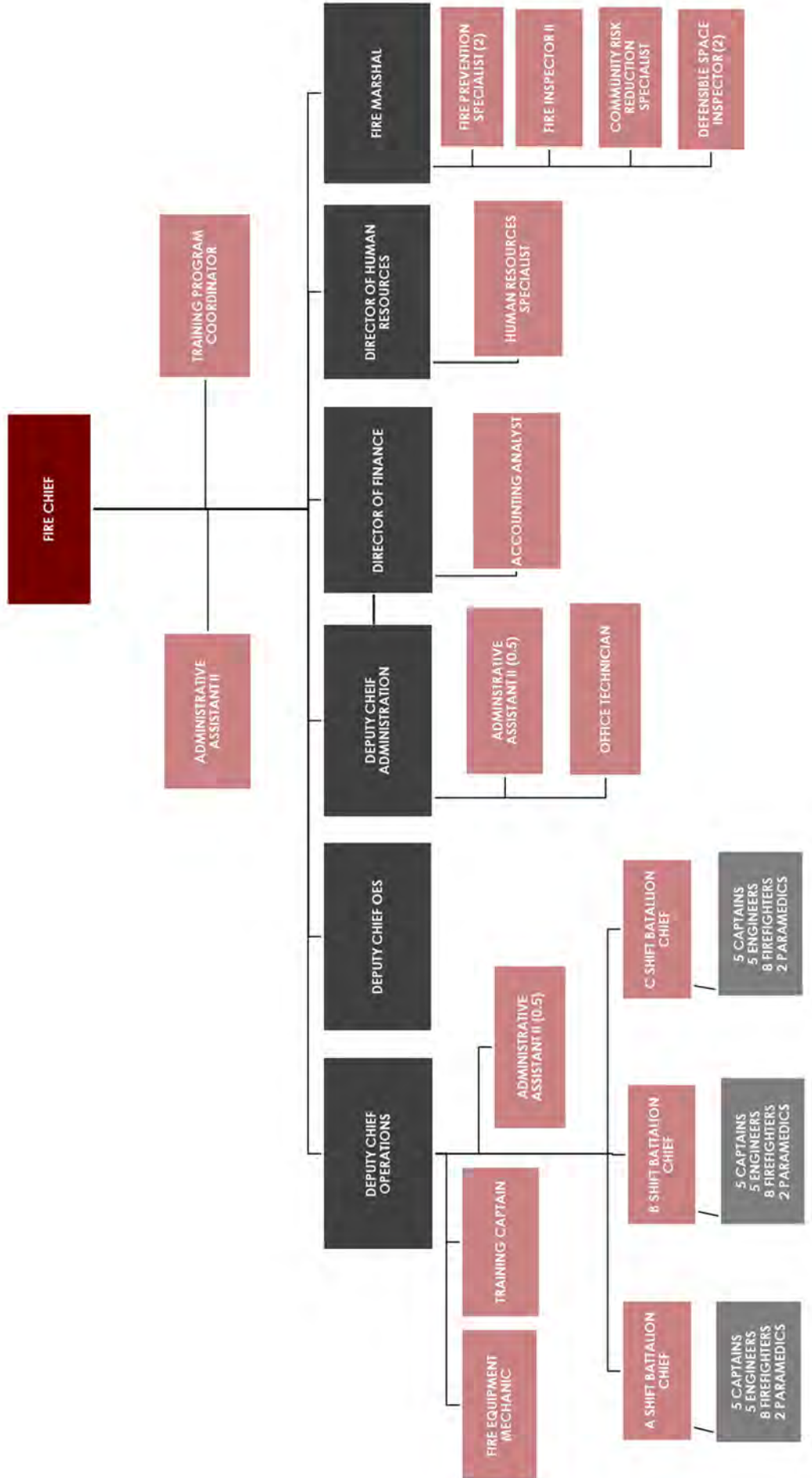
## BATTALION CHIEFS

Antonio Moreno, A-Shift  
Ryan Hathaway, B-Shift  
Christopher Landry, C-Shift

# El Dorado Hills Fire Department

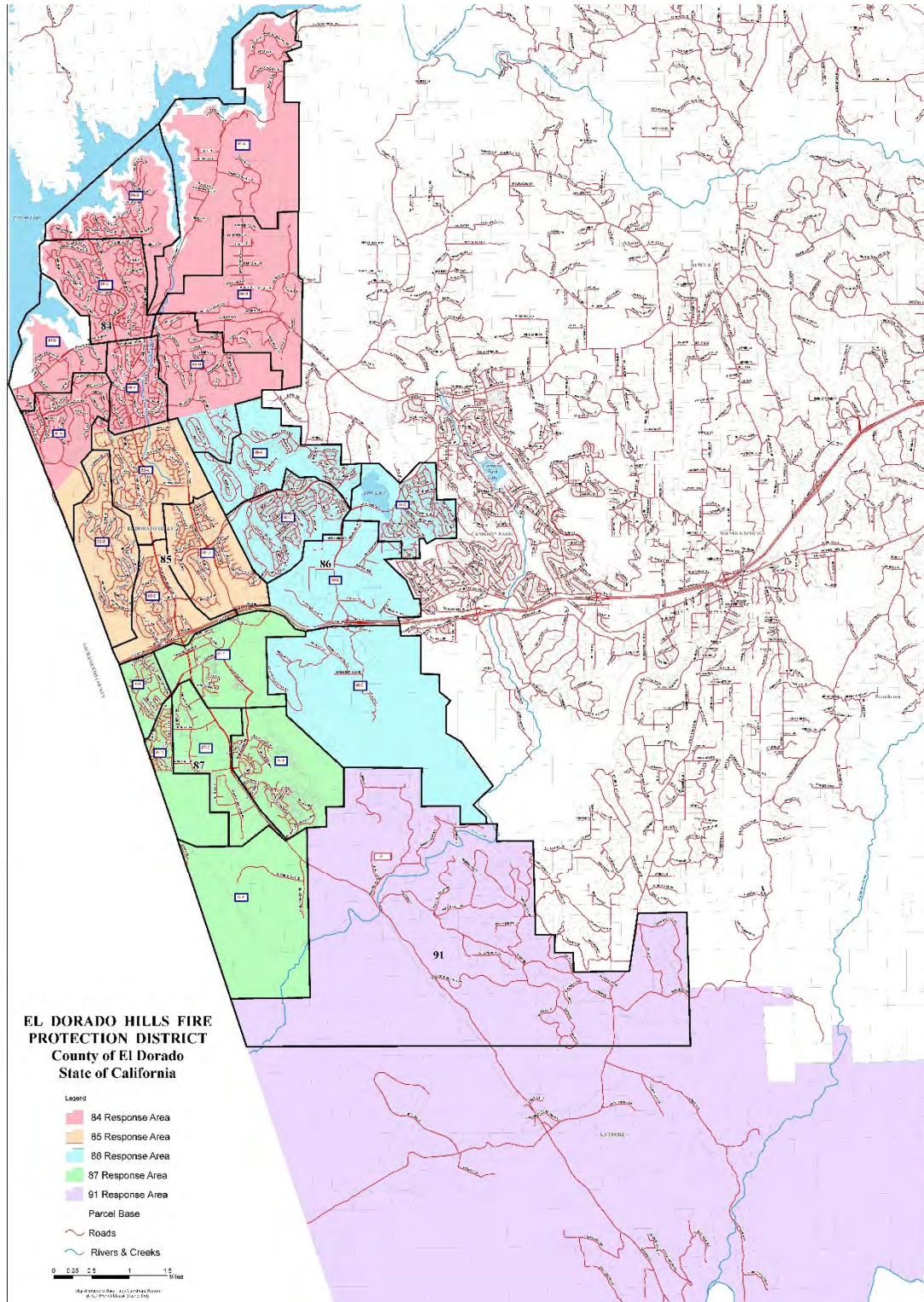
## Organizational Chart

As of June 30, 2024





# District Map





# Stations and Facilities



**Station 84**

2180 Francisco Dr.  
El Dorado Hills



**Station 85**

1050 Wilson Blvd.  
El Dorado Hills



**Station 86**

3670 Bass Lake Rd.  
El Dorado Hills



**Station 87**

4680 Golden Foothill Pkwy.  
El Dorado Hills



**Station 91**

7660 South Shingle Rd.  
Shingle Springs



**Employee Development Center**

4640 Golden Foothill Pkwy. Ste. 10  
El Dorado Hills



**Training Center**

Cypress Point Ct.  
El Dorado Hills







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550 Howe Avenue, Suite 210  
Sacramento, California 95825  
Telephone: (916) 564-8727  
FAX: (916) 564-8728

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
El Dorado Hills County Water District  
(dba El Dorado Hills Fire Department)  
El Dorado Hills, California

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities and the major fund of the El Dorado Hills County Water District (dba El Dorado Hills Fire Department) (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

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

To the Board of Directors  
El Dorado Hills County Water District  
(dba El Dorado Hills Fire Department)

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government 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 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 and *Government 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 the 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 the District's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of revenues, expenditures and changes in fund balance - budget and actual – General Fund, the schedule of proportionate share of the net pension liability, schedule of contributions to the pension plan, schedule of changes in the net OPEB liability and related ratios and schedule of contributions to the OPEB plan, as listed in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate

To the Board of Directors  
El Dorado Hills County Water District  
(dba El Dorado Hills Fire Department)

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.

### ***Other Information***

Management is responsible for the other information in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion of any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Richardson & Company, LLP*

December 13, 2024



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## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

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As management of the El Dorado Hills County Water District ("Fire Department" or "District"), we offer this Management Discussion and Analysis Report as an overview and analysis of the financial activities of the Fire Department for the fiscal year ended June 30, 2024.

Our discussion and analysis of the Fire Department provides the reader with an overview of its financial position and performance. The MD&A describes the significant changes from the prior year that occurred in general operations and discusses the activities during the year for capital assets. We encourage the reader to consider the information presented here in conjunction with the additional information furnished in our annual financial report, including the financial statements and notes to the financial statements.

### FINANCIAL HIGHLIGHTS

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#### Government-wide Financial Statements

- The District ended the fiscal year with a positive net position of \$40,826,165. This is made up of \$34,050,007 in net capital assets, \$3,673,434 in assets that are restricted for qualifying capital improvements related to District growth, and another \$7,475,445 in assets that are restricted for the payment of pension benefits. Unrestricted net position ended at a *deficit* of \$4,372,721, a decrease of \$2,626,614 from the prior year's unrestricted net position.
- The net pension liability increased from the prior year to \$29,008,513 and the net OPEB (other post-employment benefits) liability increased to \$14,947,482. Total combined net pension and OPEB liabilities were \$43,955,995 as of June 30, 2024, a total net increase of \$3,461,774 from the prior year. This significant increase is mostly due to the impact of lower-than-expected investment earnings in fiscal year 2022/23 as well as an increase in the District's proportionate share of the pooled net pension liability and is *partially* offset by a decrease in pension and OPEB deferred inflows of \$1,355,492 and \$172,745, respectively. The decrease in deferred inflows primarily reflects differences between the employer's contributions and its proportionate share of contributions. Pension and OPEB deferred outflows decreased by \$665,425 and \$919,010, respectively, which represents changes in assumptions, differences between projected and actual investment earnings (deferral of the investment loss), difference between expected and actual experience, change in employer's proportion and contributions made subsequent to the measurement date of 6/30/2023.

#### Fund Financial Statements

- General fund revenues for the year exceeded expenditures by \$3,399,489.
- A net amount of \$752,968 was transferred into the District's capital replacement fund in fiscal year 2023/24, which is reported as the committed fund balance.
- The District's general fund reported a total fund balance of \$35,196,941. Of this balance, \$24,048,062 is unrestricted. The portion of the unrestricted balance committed for future capital replacements is \$5,789,259. Another \$481,471 of the unrestricted balance is comprised of prepaid amounts that are reported as non-spendable funds. The remaining \$17,777,332 of

unrestricted fund balance represents approximately 64.6% of the year's total fund operating expenditures, a decrease from 72.2% in the prior year. This is consistent with the District's Reserve policy, which requires a minimum unrestricted fund balance of 50% annual operating expenditures.

## **ANNUAL REPORT OVERVIEW**

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The District maintains its accounts in accordance with general accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The attached audit report is comprised of the management's discussion and analysis (this section), the basic financial statements, and the required supplementary information (RSI). The basic financial statements include governmental fund financial statements, government-wide financial statements and notes to the basic financial statements.

### **Government-Wide Financial Statements**

The government-wide financial statements include a *Statement of Net Position* and *Statement of Activities*. These statements report financial information using the full accrual basis of accounting and reflect a longer-term perspective of the District's activities and financial position.

The *Statement of Net Position* presents all of the District's assets, deferred outflows, liabilities and deferred inflows, both current and non-current, on a full accrual basis. The difference between assets/deferred outflows and liabilities/deferred inflows is reported as net position, an important indicator of the financial health of the District.

The *Statement of Activities* presents the District's revenues and expenses on the full accrual basis (i.e. revenue is recorded when earned and expenses are recorded when incurred, regardless of the timing of the associated cash flows), and shows how the District's net position changed during the reported fiscal year.

### **Governmental Fund Financial Statements**

Unlike the government-wide financial statements, the governmental fund financial statements present a near-term perspective and focus on the short-term activities of the District. All the District's activities are reported in the general fund. A modified accrual basis of accounting is reflected, which measures cash and all other financial assets that can be readily converted into cash.

The fund statements are comprised of a *Balance Sheet* and a *Statement of Revenues, Expenditures, and Changes in Fund Balances*. The fund *Balance Sheet* reflects assets and liabilities that are generally current in nature. The differences between governmental activities (government-wide statements) and governmental funds are reconciled as shown in the "adjustments" column between the two statements and in Note J to the financial statements.

### **Notes to the Basic Financial Statements and Required Supplementary Information**

Notes provide additional information that is essential for a reader to fully understand the data provided in the government-wide and fund financial statements. In addition to the notes, the report contains required supplementary information which provides detail to further support the information in the basic financial statements.

## FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The analysis below is based on information found in the District's Government-Wide Statement of Activities and Statement of Net Position using the full accrual basis of accounting.

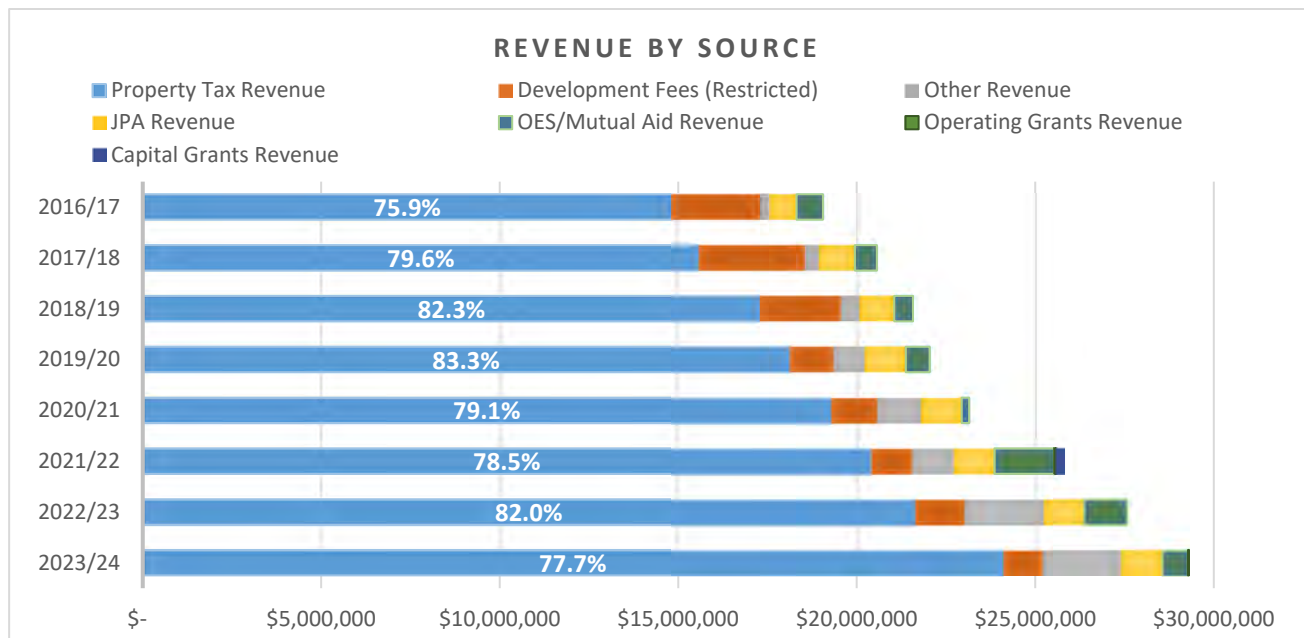
### General and Program Revenues

Table 1 shows a condensed schedule of revenues compared with the prior year. Total revenues for fiscal year 2023/24 increased by \$2,992,260 from the prior year. The primary source of funding for the District to provide services is property taxes, which made up approximately 78% of total revenues in 2023/24. Property tax revenues increased by \$1,080,660, or 4.5% from the prior year, primarily due to growth in the District's assessed value and growth in supplemental tax revenue. Development fee revenue increased by \$116,625 or 10.8% from the prior year as the result of a increase in new development permits within the District. Investment Earnings increased by \$610,197, or 69.2% from the prior year due to unrealized gains on investments as well as an increase in interest earnings from the prior year. Other revenue increased by \$235,895, or 17.7% from the prior year, mostly due to increases in hosted training revenue, Community Risk Reduction Division (CRRD) cost recovery fees, and other miscellaneous revenue. JPA revenue increased by \$1,030,471, or 82.4%, from the prior year due to the addition of a second ambulance unit (M-86) for a portion of the fiscal year. There was a decrease of \$56,905, or 7.9%, in California Office of Emergency Service (OES)/Mutual-Aid revenue, reflecting the District's participation in strike team incidents. The District did not collect any grant revenue in fiscal year 2023/24.

**TABLE 1**  
Condensed Schedule of Revenues

	2023/24	2022/23	\$ Change	% Change
<b>General Revenues</b>				
Property Tax Revenue	\$ 25,183,435	\$ 24,102,775	\$ 1,080,660	4.5%
Development Fees	1,200,203	1,083,578	116,625	10.8%
Investment Earnings	1,492,300	882,103	610,197	69.2%
Other Revenue	1,571,817	1,335,922	235,895	17.7%
Total General Revenues	\$ 29,447,755	\$ 27,404,378	\$ 2,043,377	7.5%
<b>Program Revenues</b>				
JPA Revenue	\$ 2,281,159	\$ 1,250,688	\$ 1,030,471	82.4%
OES/Mutual Aid Revenue	667,231	724,136	(56,905)	-7.9%
Operating Grants Revenue	-	24,683	(24,683)	-100.0%
Capital Grants Revenue	-	-	-	N/A
Total Program Revenues	\$ 2,948,390	\$ 1,999,507	\$ 948,883	47.5%
<b>Total Revenues</b>	<b>\$ 32,396,145</b>	<b>\$ 29,403,885</b>	<b>\$ 2,992,260</b>	<b>10.2%</b>

The chart on the following page shows revenue by source from fiscal year 2016/17 to present. Property tax revenues have represented between 75-84 percent of total District revenues over this time period.



### Expenses

Table 2 shows a condensed schedule of expenses compared with the prior year. Total expenses for fiscal year 2023/24 increased from prior year by \$5,831,391 or 21.4%. Most of the District's cost to operate is comprised of labor costs. Wages and benefits made up approximately 84.4% of total expenses for the fiscal year and increased by \$4,794,653, or 20.8%, from 2022/23. This is mostly due to a significant increase in pension and OPEB expense in 2023/24 resulting from an increase in the District's calculated pension and OPEB unfunded liabilities. There were also significant cost increases in base salaries and wages, education/longevity incentive pay, overtime pay, workers' compensation insurance premiums, health premiums, and the compensated absences liability true-up. Finally, there was a discretionary lump sum payment to the District's OPEB section 115 trust account. Professional services and IT costs remained relatively consistent compared to the prior year, with a small decreased of \$29,476, or 3.5%. Maintenance costs increased by \$189,489, or 39.2% from the prior year, which is primarily due to a rise in the cost of parts & supplies for vehicles and apparatus, as well as an increase in facilities maintenance costs. Other operating expenses also increased from the previous year by \$407,916, or 26.8%, mostly due to increases in the following expense categories: hosted training, non-hosted training, transportation & travel, small tools, and property/general liability insurance. Finally, depreciation and amortization expense increased due to an increase in depreciable capital assets.

**Table 2**  
**Condensed Schedule of Expenses**

	2023/24	2022/23	\$ Change	% Change
<u>Public Protection</u>				
Wages & Benefits	\$ 27,859,427	\$ 23,064,777	\$ 4,794,650	20.8%
Professional Services & IT	804,208	833,683	(29,475)	-3.5%
Maintenance	673,356	483,867	189,489	39.2%
Other Operating Expense	1,932,783	1,524,865	407,918	26.8%

**Table 2 (continued)**  
**Condensed Schedule of Expenses**

	2023/24	2022/23	\$ Change	% Change
Total Public Protection	\$ 31,269,774	\$ 25,907,192	\$ 5,362,582	20.7%
Debt Service Interest Expense	\$ 4,682	\$ 7,096	\$ (2,414)	-34.0%
Depreciation/Amortization Expense	\$ 1,745,243	\$ 1,274,020	\$ 471,223	37.0%
<b>Total Expenses</b>	<b>\$ 33,019,699</b>	<b>\$ 27,188,308</b>	<b>\$ 5,831,391</b>	<b>21.4%</b>

**Net Position**

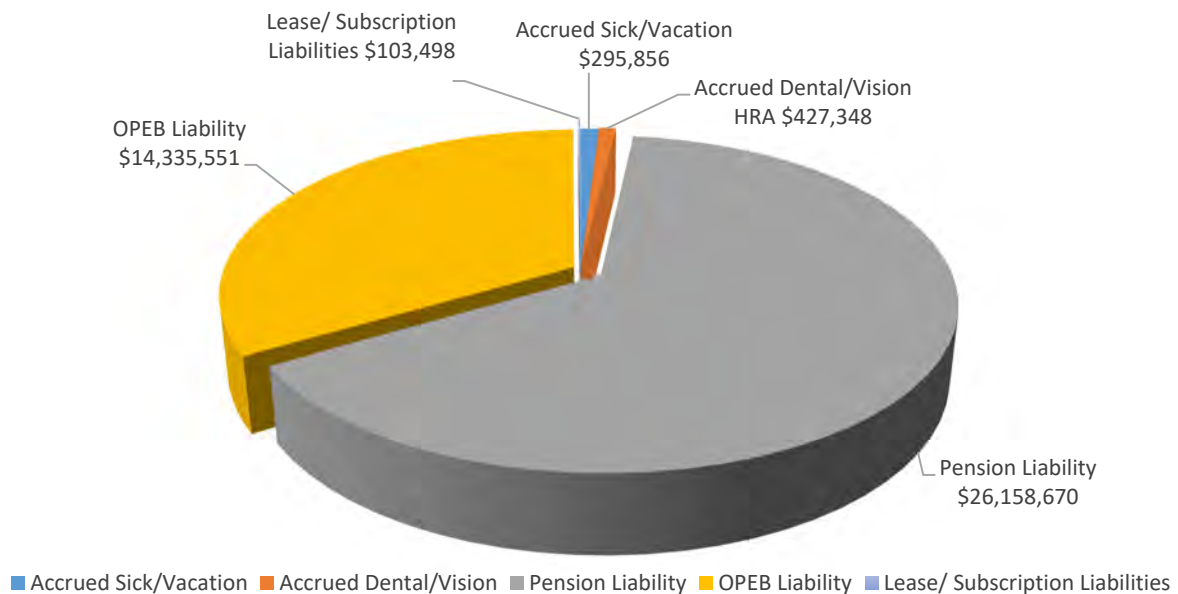
The District's net position of \$40,826,165 at June 30, 2024 decreased by \$623,554, or 1.5% from June 30, 2023. Tables 3 and 4 summarize the components of the District's net position compared to the previous year.

**Table 3**  
**Condensed Schedule of Net Position**

	June 30, 2024	June 30, 2023	\$ Change	% Change
<b>Assets:</b>				
Cash and Investments	\$ 31,386,887	\$ 29,764,786	\$ 1,622,101	5.4%
Other Current Assets	4,635,893	3,400,910	1,234,983	36.3%
Lease Receivable - Non-Current	616,422	650,775	(34,353)	-5.3%
Capital Assets	34,276,995	34,583,232	(306,237)	-0.9%
Total Assets	70,916,197	68,399,703	2,516,494	3.7%
<b>Deferred Outflows of Resources</b>	20,223,792	21,808,227	(1,584,435)	-7.3%
<b>Total Assets &amp; Deferred Outflows</b>	<b>\$ 91,139,989</b>	<b>\$ 90,207,930</b>	<b>\$ 932,059</b>	<b>1.0%</b>
<b>Liabilities:</b>				
Current Liabilities	\$ 2,037,488	\$ 2,425,170	\$ (387,682)	-16.0%
Long-Term Liabilities	44,840,281	41,320,923	3,519,358	8.5%
Total Liabilities	46,877,769	43,746,093	3,131,676	12.3%
<b>Deferred Inflows of Resources</b>	3,436,055	5,012,118	(1,576,063)	-31.4%
<b>Total Liabilities &amp; Deferred Inflows</b>	<b>\$ 50,313,824</b>	<b>\$ 48,758,211</b>	<b>\$ 1,555,613</b>	<b>5.1%</b>
<b>Net Position:</b>				
Net Investment in Capital Assets	\$ 34,050,007	\$ 33,782,588	\$ 267,419	0.8%
Restricted for Capital Improvements	3,673,434	2,874,187	799,247	27.8%
Restricted for Pension Benefits	7,475,445	6,539,051	936,394	14.3%
Unrestricted	(4,372,721)	(1,746,107)	(2,626,614)	-150.4%
<b>Total Net Position</b>	<b>\$ 40,826,165</b>	<b>\$ 41,449,719</b>	<b>\$ (623,554)</b>	<b>-1.5%</b>

The decrease in net position from prior year is attributable to the following:

- **Deferred Outflows** relating to both pension and OPEB decreased by \$1,584,435, or 7.3% from the prior year due to changes in assumptions, differences between projected and actual investment earnings, difference between expected and actual experience, change in employer's proportion and contributions made subsequent to the measurement date of 6/30/2023.
- **Long-term Liabilities** increased by \$3,519,357, or 8.5% from the previous year. This increase is mostly due to increases in the net pension and OPEB liabilities. Pension and OPEB unfunded liabilities make up approximately 98% of the District's total long-term liabilities. The net pension liability does not reflect approximately \$7.5M in District assets held in a section 115 trust account that is restricted for pension benefits. The pie chart below shows a breakdown of the District's long-term liabilities as of June 30, 2024:



The decreases in net position described above were *partially* offset by the following:

- **Cash and Investments** increased by \$1,622,101, or 5.4% from the prior year. This increase is primarily due to increases in the District's LAIF, PARS (Pension Section 115 Trust account), and Development Fee Fund balances.
- **Other Current Assets** increased by \$1,234,984, or 36.3% from the prior year. This increase is primarily due to an increase in District receivables from other governments due to the timing of collection.
- **Deferred Inflows** decreased by \$1,576,063, or 31.4%, the majority of which represents decreases in Pension and OPEB deferred inflows. These decreases are due to differences between expected and actual experience, changes in assumptions, and differences between the employer's contributions and its proportionate share of contributions.



**Table 4**  
**Schedule of Changes in Net Position**

	2023/24	2022/23	\$ Change	% Change
<b>Revenues</b>				
Program Revenues:				
Charges for Services	\$ 2,948,390	\$ 1,974,824	\$ 973,566	49.3%
Operating Grants and Contributions	-	24,683	(24,683)	-100.0%
General Revenues:				
Property Taxes and Assessments	25,183,435	24,102,775	1,080,660	4.5%
Fire Impact Fees	1,200,203	1,083,578	116,625	10.8%
Investment Earnings	1,492,300	882,103	610,197	-69.2%
Other Revenues	1,571,817	1,335,922	235,895	17.7%
Total Revenues	\$ 32,396,145	\$ 29,403,885	\$ 2,992,260	10.2%
<b>Expenses</b>				
Public Protection	\$ 31,269,774	\$ 25,907,192	\$ 5,362,582	20.7%
Interest on Long-term Debt	4,682	7,096	(2,414)	-34.0%
Depreciation and Amortization	1,745,243	1,274,020	471,223	37.0%
Total Expenses	\$ 33,019,699	\$ 27,188,308	\$ 5,831,391	21.4%
Increase/(Decrease) in Net Position	(623,554)	2,215,577	2,839,131	-128.1%
Net Position - Beginning (Restated)	41,449,719	39,234,142	2,215,577	5.6%
Net Position - Ending	\$ 40,826,165	\$ 41,449,719	\$ (623,554)	-1.5%

## FINANCIAL ANALYSIS OF THE DISTRICT'S GENERAL FUND

The District's general fund is broken down into an unassigned fund, a non-spendable fund (prepaids), a capital replacement fund (committed), a development fee fund (restricted), and a pension benefit fund (restricted). Fund balances totaled \$35,196,941 at the end of 2023/24, an increase of \$3,399,489 from 2022/23.

Table 5 below shows the detailed breakdown of fund balances compared to the prior fiscal year:

**Table 5**  
**Summary of Total Fund Balances**

	2023/24	2022/23	\$ Change	% Change
General Reserve Fund - Unassigned	\$ 17,777,332	\$ 16,967,932	\$ 809,400	4.8%
General Reserve Fund – Non-spendable	481,471	379,991	101,480	26.7%
Capital Replacement Fund - Committed	5,789,259	5,036,291	752,968	15.0%
Unrestricted Fund Balances	\$ 24,048,062	\$ 22,384,214	\$ 1,663,848	7.4%

**Table 5 (continued)**  
**Summary of Total Fund Balances**

	2023/24	2022/23	\$ Change	% Change
Development Fee Fund - Restricted	3,673,434	2,874,187	799,247	27.8%
Pension Benefit Fund - Restricted	7,475,445	6,539,051	936,394	14.3%
<b>Restricted Fund Balances</b>	<b>\$ 11,148,879</b>	<b>\$ 9,413,238</b>	<b>\$ 1,735,641</b>	<b>18.4%</b>
<b>Total Fund Balances</b>	<b>\$ 35,196,941</b>	<b>\$ 31,797,452</b>	<b>\$ 3,399,489</b>	<b>10.7%</b>

- The unassigned general reserve fund ended the fiscal year with a balance of \$17,777,332, an increase of \$809,400, or 4.8% from the prior year. This increase is due to an excess of revenue over expenditures excluding capital outlay expenditures, which were funded by the capital replacement and development fee funds.
- The non-spendable fund increased by \$101,480, or 26.7% from the prior year due to an increase in prepayments for future expenses.
- The committed, or capital replacement fund balance, increased by \$752,968 from the prior year to \$5,789,259. This increase is the result of contributions, or transfers into the fund during the fiscal year in excess of capital outlay expenditures.
- The restricted development fee fund balance ended the fiscal year at \$3,673,434, a 27.8% increase from the prior year. This increase resulted from development fee revenue and interest collections for the fiscal year in excess of qualifying expenditures from the fund. Outstanding reimbursements due to the general reserve fund from the development fee fund of \$698,443 for qualifying expenditures made in 2023/24 are reflected in these balances.
- Transfers were made into the District's pension 115 trust account totaling \$500,000 during fiscal year 2023/24, resulting in a corresponding increase in the restricted pension benefit fund balance. The remaining increase in the pension benefit fund balance from prior year is the result of a \$436,394 unrealized gain on investments as of June 30, 2024.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual financial results are evaluated against the adopted (original) final budget and/or mid-year final budget on a monthly basis at the District's regular board meetings. Table 6 on the following page shows a comparison of the final mid-year budget and actual results for fiscal year 2023/24:

**Table 6**  
**Condensed Schedule of Revenues and Expenditures**  
**Budget vs. Actual - General Fund**

	2023/24 Mid-Year Budget	2023/24 Actual	\$ Variance Favorable/ (Unfavorable)	% Variance Favorable/ (Unfavorable)
Total Revenues	\$ 30,841,825	\$ 32,416,778	\$ 1,574,953	5.1%
Total Expenditures	29,191,866	29,017,289	174,577	0.6%
<b>Net Change in Fund Balance</b>	<b>\$ 1,649,959</b>	<b>\$ 3,399,489</b>	<b>\$ 1,749,530</b>	<b>106.0%</b>

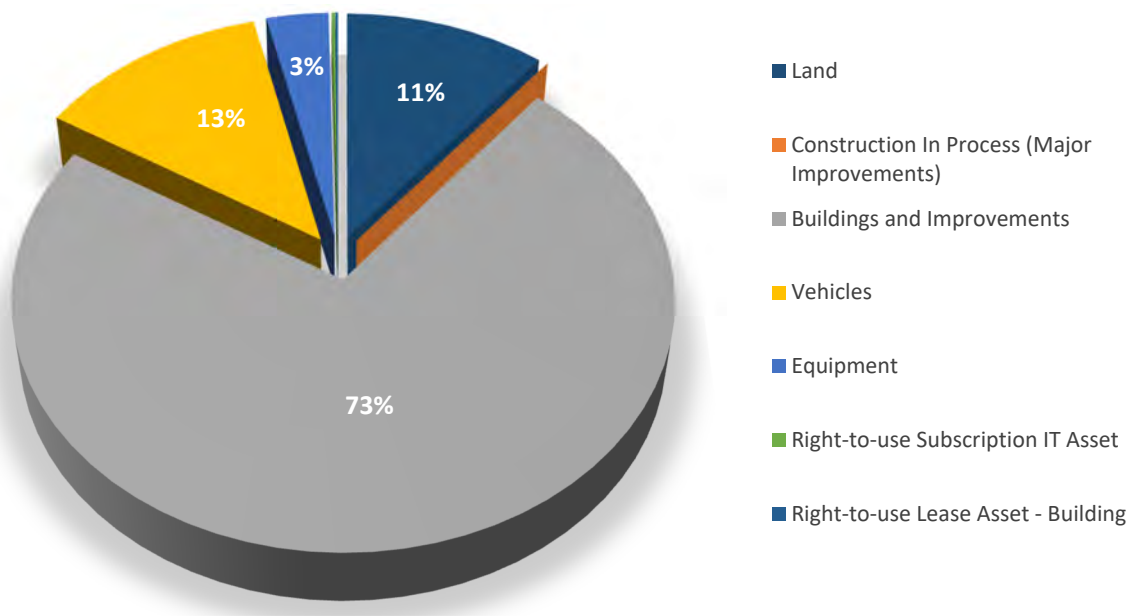
- Actual revenues exceed budgeted revenues by \$1,574,954 due to the following:
  - There are unbudgeted gains on investment of \$626,686 due to unrealized gains in the District's LAIF account and restricted PARS Section 115 trust account as of June 30, 2024.
  - Secured property tax revenue is favorable to budget by \$47,744 and supplemental tax revenue was favorable by \$59,839.
  - Latrobe Base Transfer revenue is favorable to budget by \$105,581.
  - CRRD cost recovery fees are favorable to budget by \$180,555.
  - JPA revenue is favorable to budget by \$141,159.
  - OES/Mutual Aid revenue is favorable to budget by \$149,928.
  - Interest revenue is favorable to budget by \$343,725, a portion of which is due to an increase in the fair value adjustment from the prior year on El Dorado County cash balances.
  - There are partially offsetting unfavorable variances in the following revenue categories:
    - Development fee revenue is unfavorable to budget by \$120,572.
- Actual expenditures are favorable to the mid-year budget by \$174,577, mostly due to the following:
  - Capital outlay expenditures are favorable to budget by \$230,844, primarily due to the delayed timing of budgeted expenditures.
  - Professional services are favorable to budget by \$43,987 due to savings in legal and consulting fees.
  - Information technology expenditures are favorable to budget by \$59,696, due to the delay in timing of the planned website redesign and a cyber security project.
  - There are partially offsetting unfavorable budget variances in the following expense categories:
    - Wages and benefits are unfavorable to budget by \$143,246, mostly due to unfavorable overtime wages.

## CAPITAL ASSETS

The District purchased capital assets totaling \$1,439,006 in 2023/24. This includes \$234,720 in construction expenditures on Phase 1 of the Training Center and \$943,818 on the purchase of new apparatus and vehicles, including a Type 3 Engine, three (3) CRRD vehicles, the retrofitting three (3) command vehicles, retrofitting of Rescue 85, and two (2) water rescue rafts. The District also purchased a telehandler forklift, a washer, an extractor, two (2) water storage tanks, an air compressor, storage locker racks, and an ice maker for the new training facility. Radio communications equipment were purchased for \$57,100, and another \$20,693 was spent on office furniture. Finally, \$76,000 was spent on rescue tools for apparatus.

There were no asset write-offs or disposals in fiscal year 2023/24. District capital assets are valued at historical cost and depreciated over their estimated useful lives using the straight-line method. More information about capital assets may be found in Note C of the financial statements.

The chart and Table 7 below show a breakdown of the District's capital assets (net of depreciation and amortization) by category:



**Table 7**  
**Capital Assets by Category (Net of Depreciation and Amortization)**

	2023/24	2022/23	\$ Change	% Change
Land	\$ 3,714,639	\$ 3,714,639	\$ -	0.0%
Construction In Process (Training Facility/Station 85 Remodel)	3,500	13,284,459	(13,280,959)	-100.0%
Buildings and Improvements	24,997,810	12,381,210	12,616,600	101.9%

**Table 7 (continued)**  
**Capital Assets by Category (Net of Depreciation and Amortization)**

	2023/24	2022/23	\$ Change	% Change
Vehicles	\$ 4,301,337	\$ 3,895,183	406,154	10.4%
Equipment	1,148,416	1,127,435	20,981	1.9%
Right-to-use Subscription IT Asset	62,290	77,863	(15,573)	-20.0%
Right-to-use Lease Asset - Building	49,003	102,443	(53,440)	-52.2%
<b>Total Capital Assets, Net</b>	<b>\$ 34,276,995</b>	<b>\$ 34,583,232</b>	<b>\$ (306,237)</b>	<b>-0.9%</b>

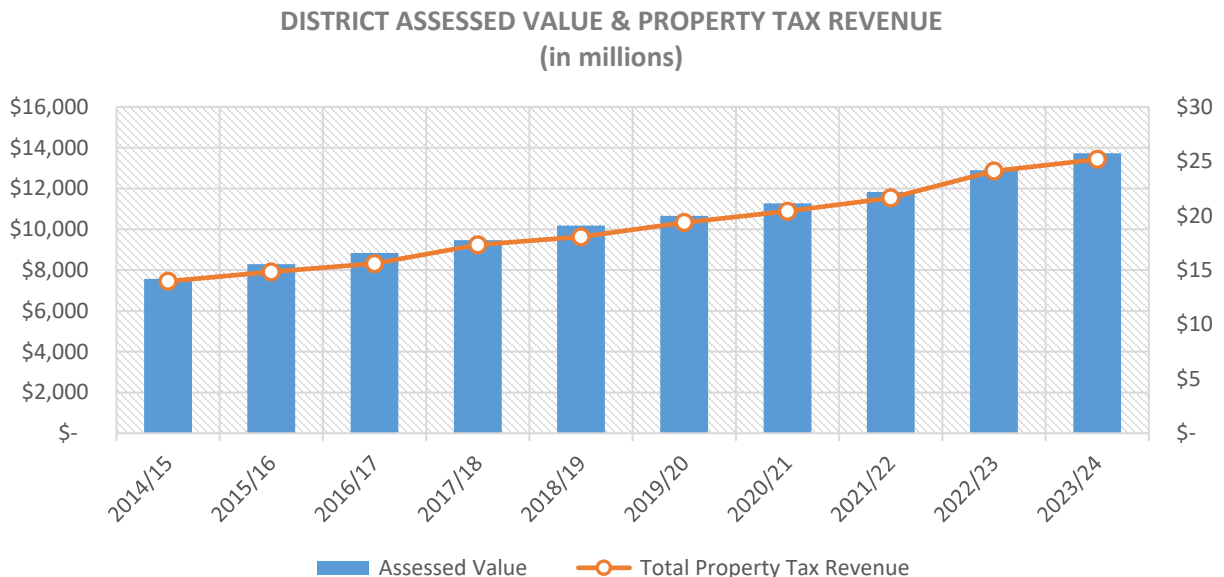
### LONG-TERM DEBT

The District's long-term liabilities consist of compensated absences, a health reimbursement arrangement (HRA) liability, lease/subscription liabilities, and the net pension and OPEB liabilities. The District does not have any other outstanding long-term debt. Additional information about the District's long-term debt may be found in Note E to the financial statements.

### ECONOMIC OUTLOOK

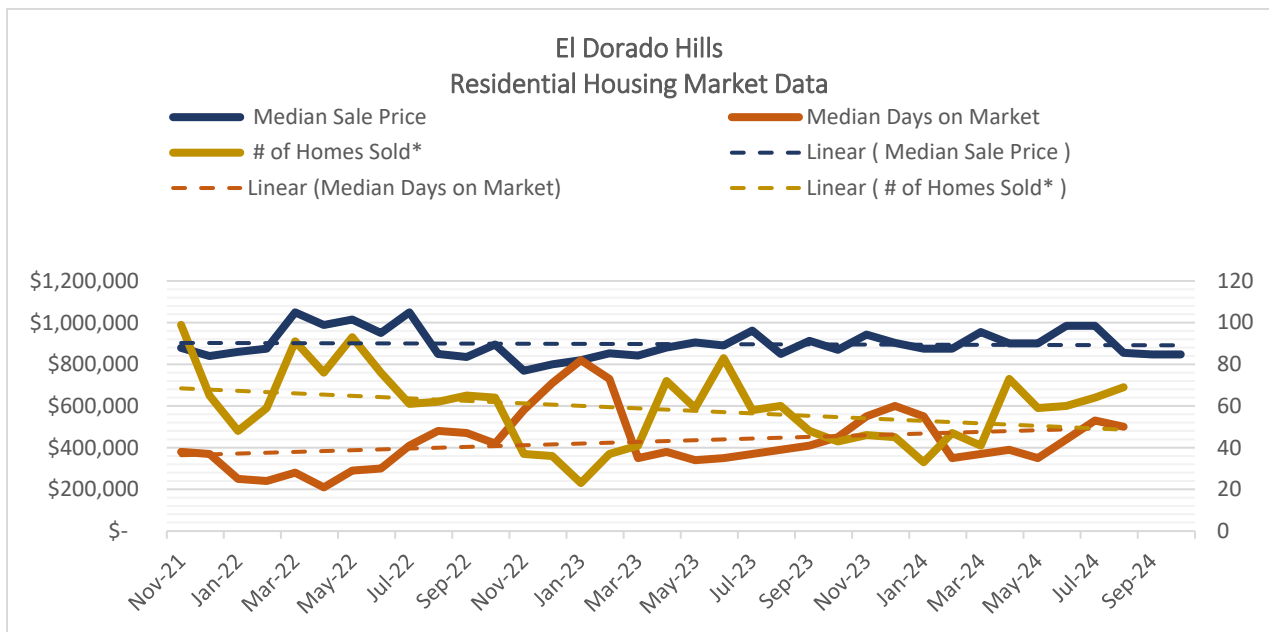
The District's net position remains strong and reflects financial stability. There is a continuing trend of increased Development within the District and property values remain at historic highs. However, the District continues to be mindful of the potential for an economic recession in the near term and the probable tapering of assessed value and property tax revenue growth. The District also expects the trend of rising costs to continue, anticipating further increases in insurance costs, pension and healthcare costs, and the cost of general goods and services due to economic inflation.

The District's primary source of revenue is property taxes, which are directly tied to property assessed values, new development, and the sale of existing properties. The chart below shows the rising trend in District assessed value and property tax revenue over the past 10 fiscal years:





Residential parcels comprise about 88% of the District’s total assessed value. The local residential housing market has been very strong for several years, as is shown in the growing assessed value and property tax revenue trends above. The chart on the following page shows a flattening of the median home sales price in El Dorado Hills over the past two years, an increase in the average number of days a home is on the market, and a decrease in the number of homes sold. Per Realtor.com, the median sales price of a home in El Dorado Hills was \$847,500 in October 2024, a slight decrease from the median sales price of \$870,000 in October 2023. The median number of days a home was on the market was 44 days in October 2024, relatively consistent with 45 days in October 2023. Finally, the number of homes sold in the twelve month period ending October 2024 was 553 compared to 588 homes sold the preceding twelve month period.



District management continuously monitors and communicates economic trends, forecasts, and financial projections to ensure a sound fiscal position. Budgeting and spending is prioritized to align with the District’s mission, core values, and goals. The Fire Department is committed to maintaining and further enhancing its high level of service to the community. Part of doing so is ensuring the financial stability and longevity of the Department.

The Board of Directors and staff continue to be proactive in their efforts to keep healthy reserve balances and prefund pension and OPEB obligations whenever feasible. The District made discretionary transfers to its PARS pension and OPEB Section 115 trust accounts of \$500,000 and \$646,409, respectively, in fiscal year 2023/24. These transfers serve to offset the District’s unfunded liability balances and may also be utilized to offset future qualifying pension and OPEB expenditures in the event of an economic downturn.

### CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT

For questions regarding this report, please contact the El Dorado Hills Fire Department Director of Finance at 1050 Wilson Blvd., El Dorado Hills, CA 95762. More information about the District can also be found at [www.edhfire.com](http://www.edhfire.com).

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET

June 30, 2024

	General Fund	Adjustments (Note J)	Statement of Net Position
<b>ASSETS</b>			
Cash and investments - unrestricted	\$ 20,238,008		\$ 20,238,008
Cash and investments - restricted	11,148,879		11,148,879
Receivables:			
Interest receivable - unrestricted	163,587		163,587
Due from other governments	1,570,656		1,570,656
Deposits	2,390,297	\$ (4,471)	2,385,826
Prepaid costs	481,471		481,471
Leases receivable - current	34,353		34,353
Leases receivable - noncurrent	616,422		616,422
Capital assets:			
Nondepreciable		3,718,139	3,718,139
Depreciable, net		30,558,856	30,558,856
<b>TOTAL ASSETS</b>	<u>36,643,673</u>	<u>34,272,524</u>	<u>70,916,197</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension plan		12,859,948	12,859,948
Other postemployment benefits plan		7,363,844	7,363,844
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>		<u>20,223,792</u>	<u>20,223,792</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 36,643,673</u>	<u>54,496,316</u>	<u>91,139,989</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 341,478		341,478
Salaries and benefits payable	336,850		336,850
Unearned revenue	98,757		98,757
Current portion of long-term liabilities		1,260,403	1,260,403
Noncurrent portion of long-term liabilities		44,840,281	44,840,281
<b>TOTAL LIABILITIES</b>	<u>777,085</u>	<u>46,100,684</u>	<u>46,877,769</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue	84,239	(84,239)	
Leases receivable	585,408		585,408
Pension plan		1,972,219	1,972,219
Other postemployment benefits plan		878,428	878,428
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>669,647</u>	<u>2,766,408</u>	<u>3,436,055</u>
<b>FUND BALANCES/NET POSITION</b>			
Fund balance:			
Nonspendable - prepaid costs	481,471	(481,471)	
Restricted for capital improvements	3,673,434	(3,673,434)	
Restricted for pension benefits	7,475,445	(7,475,445)	
Committed	5,789,259	(5,789,259)	
Unassigned	17,777,332	(17,777,332)	
<b>TOTAL FUND BALANCES</b>	<u>35,196,941</u>	<u>(35,196,941)</u>	
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 36,643,673</u>		
<b>Net position:</b>			
Net investment in capital assets		34,050,007	34,050,007
Restricted for capital improvements		3,673,434	3,673,434
Restricted for pension benefits		7,475,445	7,475,445
Unrestricted		(4,372,721)	(4,372,721)
<b>TOTAL NET POSITION</b>		<u>\$ 40,826,165</u>	<u>\$ 40,826,165</u>

The accompanying notes are an integral part of these financial statements.

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2024

	General Fund	Adjustments (Note J)	Statement of Activities
EXPENDITURES/EXPENSES			
Current:			
Public protection	\$ 27,507,178	\$ 3,762,596	\$ 31,269,774
Capital outlay	1,439,006	(1,439,006)	
Debt service - principal	66,423	(66,423)	
Debt service - interest	4,682		4,682
Depreciation and amortization		1,745,243	1,745,243
TOTAL EXPENDITURES/EXPENSES	<u>29,017,289</u>	<u>4,002,410</u>	<u>33,019,699</u>
PROGRAM REVENUES			
Charges for services			
Reimbursements from other agencies	2,948,390		2,948,390
TOTAL PROGRAM REVENUES	<u>2,948,390</u>		<u>2,948,390</u>
NET PROGRAM EXPENSE	(26,068,899)	(4,002,410)	(30,071,309)
GENERAL REVENUES			
Property taxes and assessments	25,183,435		25,183,435
Fire impact fees	1,200,203		1,200,203
Investment earnings	1,492,300		1,492,300
Other revenues	1,592,450	(20,633)	1,571,817
TOTAL GENERAL REVENUES	<u>29,468,388</u>	<u>(20,633)</u>	<u>29,447,755</u>
NET CHANGE IN FUND BALANCE	3,399,489	(3,399,489)	
CHANGE IN NET POSITION		(4,023,043)	(623,554)
Fund balance/net position, beginning of year	<u>31,797,452</u>	<u>9,652,267</u>	<u>41,449,719</u>
FUND BALANCE/NET POSITION, END OF YEAR	<u>\$ 35,196,941</u>	<u>\$ 5,629,224</u>	<u>\$ 40,826,165</u>

The accompanying notes are an integral part of these financial statements.

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements present the El Dorado Hills County Water District, which is doing business as (DBA) the El Dorado Hills Fire Department. The financial statements of the El Dorado Hills County Water District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the District are described below.

Background: The El Dorado Hills County Water District was formed by the Board of Supervisors of the County of El Dorado pursuant to Division 12, Part 2, Chapter 4, Section 30320 of the Water Code of the State of California. In 1963, the El Dorado Hills Fire Department was established under the El Dorado Hills County Water District. Ten years later, the citizens of El Dorado Hills voted to transfer all water and sewer system powers to the El Dorado Irrigation District; thereby leaving only fire protection under the direction of the District's Board.

The District's functions are governed by a five-member Board of Directors elected by the District's voting population. The Board of Directors manages the Fire Chief who oversees all financial, administrative and operational aspects of the District for the purpose of carrying-out fire and emergency services.

The District operates five fire stations. The District provides emergency medical services, rescue, fire suppression, and other public services as needed. The District is a member of the El Dorado County Emergency Services Authority (Authority), which also provides advanced life support and ambulance transport within the County. The District serves approximately 58,500 acres with approximately 18,998 homes and an estimated population of 50,425.

As discussed above, the District is a member of the Authority under a Joint Powers Agreement. The District is not responsible for the liabilities of the Authority upon withdrawal from the Authority and has a proportionate residual equity interest in any assets of the Authority upon its dissolution.

Basis of Presentation – Fund Financial Statements: The accounts of the District are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. All of the District's activities are reported in the General Fund.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues to be available if they are collected within 90 days of the end of the current fiscal period or 60 days for taxes. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Payable balances consist primarily of payables to vendors.

Property and other tax revenues, reimbursements and interest earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District reports the following major governmental fund:

General Fund – The General Fund is the general operating fund of the District and accounts for revenues collected to provide services and finance the fundamental operations of the District. The fund is charged with all costs of operations.

Budgets: Budgets are adopted on a basis consistent with generally accepted accounting principles and in accordance with the District’s policy and procedure. Budgetary control is exercised by major object. All budgetary changes during the fiscal year require the approval of the District’s Board of Directors. Unencumbered budget appropriations lapse at the end of the fiscal year.

Restricted Assets: Restricted assets consist of \$3,673,434 of unspent fire impact fees collected by the County of El Dorado on the District’s behalf as well as \$7,475,445 of contributions to a Section 115 trust fund with the Public Agency Retirement Services (PARS) and related interest that is restricted to contributions to the District’s CalPERS pension plan as described in Note F. The impact fees are required to be spent on public facilities and equipment by the related County of El Dorado Ordinance. See Note H.

Prepaid Costs: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid costs in both government-wide and fund financial statements. Prepaid costs of governmental funds are offset by a nonspendable portion of fund balance to indicate they do not represent resources available for future appropriation.

Capital Assets: Capital assets for governmental funds are not capitalized in the funds used to acquire or construct them. Capital acquisitions are reflected as expenditures in the governmental fund, and the related assets are reported in the government-wide financial statements. Capital assets are stated at historical cost or estimated historical cost if actual historical cost is not available. The cost of normal repairs and maintenance that do not add to the value of the asset or materially extend asset lives are not capitalized. Contributed capital assets are recorded at their acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date.

Capital assets are defined by the District as assets with at least three years expected life and meet the required minimum value threshold seen below. Costs of assets sold or retired are eliminated from the accounts in the year of sale or retirement and the resulting gain or loss is included in the operating statement. In governmental funds, the sale of general capital assets is included in the statement of revenues, expenditures and changes in fund balances as proceeds from sale. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:



EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Asset Category	Threshold	Estimated Useful Life
Land & easements	-	N/A
Building/improvements	50,000	39.5 years
Fire equipment (SCBA's)	1,000	8-15 years
Fire equipment (Other)	3,000	5-15 years
Hose (LDH)	3,000	15-20 years
Office equipment	3,000	3-7 years
Radio communications equipment	3,000	5 years
Fire apparatus	3,000	15 years
Vehicles	3,000	5-7 years
Furniture/fixtures/tools	3,000	3-7 years

Right-to-use lease assets are recognized at the lease commencement date and represent the District's right to use an underlying asset for the lease term. Right-to-use lease assets are measured at the initial value of the lease liability plus any payments made to the lessor before the commencement of the lease term, less any lease incentives received from lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right-to-use lease assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period of the District's leases is 4 years.

Right-to-use subscription IT assets are recognized at the subscription commencement data and represent the District's right to use the underlying IT asset for the subscription term. Right-to-use subscription IT assets are measured at initial value of the subscription liability plus and payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right-to-use subscription term or useful life of the underlying asset using the straight-line method. The amortization period of the District's IT assets is 6 years.

Deferred Outflows and Inflows of Resources: In addition to assets and liabilities, the balance sheet will sometimes report separate sections for deferred outflows and inflows of resources. Deferred outflows of resources represent a consumption of net assets by the government that is applicable to a future reporting period. Deferred inflows of resources represent an acquisition of net assets that is applicable to a future reporting period. These amounts will not be recognized as an outflow of resources (expense) or an inflow of resources (revenue) until the earnings process is complete. Deferred outflows and inflows of resources include amounts deferred related to the District's leases receivable described in Note C and the pension and OPEB plans under GASB Statements No. 68 and No. 75, respectively, as described in Notes F and G. Unavailable revenues in governmental funds arise when a potential revenue source does not meet both the "measurable" and "available" criteria for recognition in the current period. Revenues unavailable because they were not received in the availability period are recognized for the government-wide presentation.

Unearned Revenues: Unearned revenues arise when resources are received by the District before it has legal claim to them (i.e., when grant monies are received prior to the incurrence of qualifying expenditures). The District's unearned revenues at year-end consisted mainly of unearned Community Risk Reduction Division fees and Hosted Training Registration fees.

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences: The District compensates employees for unused vacation and, subject to certain conditions, sick leave upon separation from the District. The District's policy for sick leave states that sick leave will not be paid upon separation due to termination for cause, but otherwise up to 60% of accumulated sick leave will be paid to the employee or employee's beneficiary at retirement, separation or in the event of death. Sick leave may also be converted to service credit under the District's pension plan with CalPERS, which is excluded from the liability under GASB 16. All vacation is accrued when earned. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The General Fund is used to liquidate compensated absences.

Lease and Subscription Liabilities: Lease liabilities represent the District's obligation to make lease payments arising from leases. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The lease payments are discounted at the rate inherent in the lease agreement or, if not determinable, at an estimated incremental borrowing rate.

Subscription liabilities represent the District's obligation to make subscription payments arising from subscription contracts. Subscription liabilities are recognized at the subscription commencement date based on the present value of the future subscription payments expected to be made during the subscription term. The subscription payments are discounted at the rate inherent in the lease agreement or, if not determinable, at an estimated incremental borrowing rate.

Fund Balance: In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned and unassigned balances.

Nonspendable Funds – Fund balance should be reported as nonspendable when the amounts cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Nonspendable balances are not expected to be converted to cash within the next operating cycle, which are comprised of prepaid costs.

Restricted Funds – Fund balance should be reported as restricted when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Amounts reported as restricted funds represent impact fees collected for future capital expenditures as well as amounts held in a Section 115 trust fund for future contributions to the District's pension plan.

Committed Funds – Fund balance should be reported as committed when the amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which is a Resolution of the Board of Directors. These amounts cannot be used for any other purpose unless the Board modifies or removes the fund balance commitment with another Resolution of the Board of Directors. Committed fund balance represents the capital replacement fund approved by the Board of Directors for replacement or necessary improvement of fleet and facilities that exceeds routine maintenance.

Assigned Funds – Fund balance should be reported as assigned when the amounts are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed.

Unassigned Funds – Unassigned fund balance is the residual classification and includes all spendable amounts that have not been restricted, committed, or assigned to specific purposes.

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

When both restricted and unrestricted resources are available, it is the District's policy to use restricted resources, then unrestricted resources as they are needed.

Net Position: The government-wide financial statements report net position. Net position is categorized as the net investment in capital assets, restricted and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets into one component of net position. The outstanding balance of debt and other payables that are attributable to the acquisition, construction or improvement of the assets reduces the balance in this category. The District had lease and subscription liabilities that reduce the net investment in capital assets.

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

Unrestricted Net Position – This category represents net position of the District not restricted for any project or other purpose.

Property Taxes: The District receives property taxes from El Dorado County. Property taxes become a lien on the first day of the year they are levied. Secured property tax is levied on July 1 and due in two installments, on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are levied on July 1 and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies. These taxes are accrued as intergovernmental revenue only if they are received from the County within 60 days after year end in the governmental fund. They are accrued when earned regardless of the timing of the related cash flows in the government-wide statement.

Joint Powers Authority: The District is a member agency of the El Dorado County Emergency Services Authority, a Joint Powers Authority (JPA), which provides ambulance and other pre-hospital emergency transport services on the west slope of El Dorado County. There are ten member agencies in total. The governing Board of Directors controls the operations of the JPA. The JPA Board is made up of a Fire Chief or authorized alternate from each member agency. The JPA is independently accountable for its fiscal matters and maintains its own accounting records under the oversight of the El Dorado County Board of Supervisors. The JPA contracts with the District for two units and twelve employees working shift work. The JPA reimburses actual costs incurred by the District for services with a maximum limit of \$1,398,990 per medic unit. The District is not responsible for the liabilities of the JPA upon dissolution. Separate financial statements for the JPA are available by contacting the JPA staff through the link at [edcjpa.org](http://edcjpa.org).

Health Reimbursement Arrangement: The District provides an optional health reimbursement arrangement (HRA) for each full-time and part-time employee hired prior to October 1, 2019 working a minimum of 32 hours per week for dental and vision expenses. The benefit is also offered to the eligible employee's spouse and dependents. Eligible participants are allowed to submit qualifying dental and vision expenses for reimbursement under the HRA as defined in the Department Policy Manual. The benefit provided is \$145, \$175 and \$225 per month for employees with no dependents, one dependent and two or more dependents, respectively. HRA benefits are extended to legacy retirees that retired prior to October 1, 2019. Retirees electing the HRA benefit are provided a monthly benefit of \$100 and \$150 with no dependents and one dependent, respectively, which is included as part of the OPEB liability.

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The HRA benefits are not available to employees/retirees hired/retired on or after October 1, 2019 and instead, the employees/retirees are provided a District-paid dental and vision insurance plan. Employees hired prior to October 1, 2019 also have the option to elect a paid dental/vision insurance plan in lieu of the HRA. The District excludes District-paid retiree dental and vision insurance premiums included in the net OPEB liability from the HRA liability. The District does not have a trust where the HRA assets are set aside for the benefit of employees. Consequently, the HRA assets are available to the District's creditors. The General Fund is used to liquidate the HRA liability.

Pension Plan: For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to the District's pension plan, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits Plan (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from these estimates.

New Pronouncements: In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or paid in cash or settled through noncash means and leave that has been used but not paid in cash or settled through noncash means. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in the liability for compensated absences. This Statement requires that a liability for certain types of compensated absences, including parental leave, military leave and jury duty leave, not be recognized until the leave commences. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. Governments are allowed to disclose the net change in the liability if identified as such in the footnotes to the financial statements. The provisions of this Statement are effective for years beginning after December 15, 2023.

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes a primary government, or reporting unit that reports a liability for revenue debt, vulnerable to the risk of a substantial impact and to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to occur within 12 months of the date the financial statements are issued. If the criteria in the Statement have been met for a concentration or constraint, the government should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The provisions of this Statement are effective for years beginning after June 15, 2024.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability, including 1) certain topics and disclosures in Management's Discussion and Analysis; 2) requiring the display of inflows and outflows of unusual and infrequent items to be reported separately as the last presented flow(s) of resources prior to the net change in resources flows in the government-wide, governmental fund, and proprietary fund statement of resources flows; 3) changing the definition of proprietary fund nonoperating revenues and expenses to include subsidies received and provided, contributions to permanent and term endowments, revenues and expenses related to financing, resources from the disposal of capital assets and inventory and investment income and expenses and defines operating revenues and expenses as revenue and expenses other than nonoperating revenue and expenses; 4) requires major component units to be presented separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements; and 5) requires budgetary comparison schedules to be reported as Required Supplementary Information (RSI), requires the presentation of variances between original and final budget amounts and final budget and actual amounts in the RSI and requires the explanation of significant variances to be reported in notes to the RSI. The provisions of this Statement are effective for years beginning after June 15, 2025.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires lease assets recognized in accordance with GASB Statement No. 87, *Leases*, right-to-use assets recognized in accordance with GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, subscription assets recognized in accordance with GASB Statement No 96, *Subscription-Based Information Technology Arrangements*, and other intangible assets to be disclosed separately in capital assets footnote disclosures. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should disclose the ending historical cost and accumulated depreciation by major class of asset and the carrying amount of debt for which the assets are pledged as collateral by major class of asset held for sale under this Statement. The provisions of this Statement are effective for fiscal years beginning after June 15, 2025.

The District is currently analyzing the impact of the required implementation of these new statements.



EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE B – CASH AND INVESTMENTS

As of June 30, 2024, the District's cash and investments consisted of the following:

Cash and investments - unrestricted	\$ 20,238,008
Cash and investments - restricted	<u>11,148,879</u>
	<u>\$ 31,386,887</u>
Deposits in financial institutions	\$ 596,871
California Local Agency Investment Fund (LAIF)	18,156,450
Investment in County of El Dorado investment pool	5,158,121
Public Agency Retirement Services (PARS) Trust	<u>7,475,445</u>
Total cash and investments	<u>\$ 31,386,887</u>

Investment policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The investments held by the pension plan rate stabilization PARS Section 115 Trust are governed by an investment guideline document and not the California Government Code. The District's investment policy does not limit interest rate risk, credit risk or concentration of credit risk beyond what is required by the California Government Code, with the exception of limiting the maximum investment in one issuer for numerous investment types beyond what is required by the California Government Code. The average maturity of each investment pool is disclosed below.

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

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating issued by a nationally recognized statistical rating organization. The County's investment pool does not have a rating provided by a nationally recognized statistical rating organization.

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 deposits 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 or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure 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 governmental 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 public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE B – CASH AND INVESTMENTS (Continued)

At June 30, 2024, the carrying amount and balance per banks of the District's bank deposits were \$596,871 and \$790,297, respectively. Of the balance per banks, \$250,000 was covered by federal depository insurance and the remaining amount was collateralized by the pledging financial institution's investment securities, which were not in the name of the District.

California Local Agency Investment Fund (LAIF): LAIF is stated at fair value. LAIF is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The total fair value amount invested by all public agencies in LAIF is \$178,255,132,764 which is managed by the State Treasurer. Approximately 3.00% of the LAIF carrying cost plus accrued interest purchased is invested in structured notes and asset-backed commercial paper and investments. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The weighted average maturity of investments held by LAIF was 217 days at June 30, 2024.

Investment in the County of El Dorado's Investment Pool: The District maintains an investment in the County of El Dorado cash and investment pool, which is managed by the County Treasurer. The County pool is stated at fair value. The amount invested by all public agencies in El Dorado County's cash and investment pool is \$927,521,802 at June 30, 2024. The County does not invest in any derivative financial products. The County Treasury Investment Oversight Committee has oversight responsibility for the investment pool. The Committee consists of ten members as designated by State law. The value of pool shares in El Dorado County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's position in the pool. Investments held in the County's investment pool are available on demand to the District and are stated at amortized cost. This investment is not subject to categorization under GASB No. 3. As of June 30, 2024, the weighted average maturity of the investments contained in the County's investment pool was approximately 619 days.

Investment in the PARS Trust: The District invested in a PARS Section 115 Trust Fund as a pension plan rate stabilization strategy. The District elected a discretionary investment approach, which allows the District to maintain oversight of the investment management, discretionary investment approach, control over target yield and the portfolio's risk tolerance. The District has elected to invest in the Moderately Conservative Index PLUS investment option for the pension account, which is invested in index-based mutual funds and exchange-traded funds. PARS uses PFM Asset Management (effective January 1, 2024) to help manage investment options. The assets are withdrawn from the PARS trust on an amortized cost basis. The average maturity of the PARS trust was 8.2 years at June 30, 2024.

Fair Value Measurement: The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's investments in LAIF and the County of El Dorado investment pool are not subject to the fair value hierarchy. The District's investment in PARS is valued at the net asset value of the underlying mutual funds of the PARS pool in which the District invests as provided by PARS, which is not categorized under the fair value hierarchy.

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE C – LEASES RECEIVABLE

On March 31, 2014, the District entered into a lease agreement with AT&T Wireless to provide space for a cell tower located at the District's Station 84. The initial lease term was five years, with three five-year automatic renewals. The lease provides for monthly principal and interest payments ranging from \$2,415 to \$3,194. Interest is imputed at 4.25%.

On January 16, 2019, the District entered into a lease agreement with Verizon Wireless to provide space for a cell tower located at the District's Station 85. The initial lease term was five years, with three five-year automatic renewals. The lease provides for monthly principal and interest payments ranging from \$2,100 to \$3,194. Interest is imputed at 4.25%. Lease income was \$55,267 during the year ended June 30, 2024.

Future principal and interest payments for the above leases received were as follows at June 30, 2024:

Year Ending June 30:	Principal	Interest	Total
2025	\$ 34,353	\$ 27,009	\$ 61,362
2026	36,821	25,486	62,307
2027	38,417	23,890	62,307
2028	40,081	22,226	62,307
2029	43,073	20,484	63,557
2030-2034	279,211	68,386	347,597
2035-2039	169,305	21,075	190,380
2040	9,514	67	9,581
	<u>\$ 650,775</u>	<u>\$ 208,623</u>	<u>\$ 859,398</u>

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE D – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance at June 30, 2023	Additions	Retirements	Transfers	Balance at June 30, 2024
Capital assets not being depreciated:					
Land	\$ 3,714,639				\$ 3,714,639
Construction in process:					
Station 85 remodel	5,505			\$ (2,005)	3,500
Training facility	13,278,954			(13,278,954)	
Total capital assets, not being depreciated	16,999,098			(13,280,959)	3,718,139
Capital assets being depreciated/amortized:					
Buildings and improvements	20,042,420			16,661	20,059,081
Training facility	-	\$ 232,715		13,264,298	13,497,013
Vehicles	8,280,083	943,818			9,223,901
Equipment	3,022,904	262,473			3,285,377
Right-to-use subscription IT asset	93,436				93,436
Right-to-use lease asset - building	209,323				209,323
Total capital assets being depreciated/amortized	31,648,166	1,439,006		13,280,959	46,368,131
Less accumulated depreciation/amortization:					
Buildings and improvements	(7,661,210)	(555,376)			(8,216,586)
Training facility	-	(341,697)			(341,697)
Vehicles	(4,384,900)	(537,665)			(4,922,565)
Equipment	(1,895,469)	(241,492)			(2,136,961)
Right-to-use subscription IT asset	(15,573)	(15,573)			(31,146)
Right-to-use lease asset - building	(106,880)	(53,440)			(160,320)
Total accumulated depreciation/amortization	(14,064,032)	(1,745,243)			(15,809,275)
Total capital assets being depreciated/amortized, net	17,584,134	(306,237)	-	13,280,959	30,558,856
Capital assets, net	\$ 34,583,232	\$ (306,237)	\$ -	\$ -	\$ 34,276,995

EL DORADO HILLS COUNTY WATER DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE E – LONG-TERM LIABILITIES

The following is a summary of long-term liabilities activity for the year ended June 30, 2024:

	Balance June 30, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year	Due in More Than One Year
Compensated absences	\$ 1,206,982	\$ 1,432,370	\$ (1,172,055)	\$ 1,467,297	\$ 1,030,771	\$ 436,526
Health reimbursement arrangement (HRA) liability	589,585	146,726	(162,417)	573,894	168,468	405,426
Lease liability	104,737		(55,492)	49,245	49,245	-
Subscription IT liability	65,184		(10,931)	54,253	11,919	42,334
Net pension liability	26,158,670	2,849,843		29,008,513		29,008,513
Net OPEB liability	14,335,551	611,931		14,947,482		14,947,482
	<u>\$ 42,460,709</u>	<u>\$ 5,040,870</u>	<u>\$ (1,400,895)</u>	<u>\$ 46,100,684</u>	<u>\$ 1,260,403</u>	<u>\$ 44,840,281</u>

Lease Liability: On November 6, 2019, the District entered into a 5-year lease agreement for two units of a building in El Dorado Hills of 3,439 square feet from May 22, 2020 to May 21, 2025. The lease contains two 5-year options to renew the lease. It is not considered reasonably certain that the option periods would be exercised; therefore, the option periods were not included in the lease term for the lease liability calculation. For the purposes of discounting future payments on the lease, the District used a discount rate of 4.25%, which represents the District's estimated incremental borrowing rate. The facility will be used for training classes until a permanent training facility is constructed, which is expected to be funded with development fees. Monthly payments of principal and interest range from \$4,471 to \$5,021. The future lease payments and the net present of value of the payments for the building were as follows at June 30, 2024:

Year Ending June 30:	Principal	Interest	Total
2025	\$ 49,245	\$ 964	\$ 50,209
	<u>\$ 49,245</u>	<u>\$ 964</u>	<u>\$ 50,209</u>

Subscription Liability: On April 26, 2022, the District entered into a 6-year user license agreement with no options to extend the agreement for its plan review and inspection software. The agreement did not state an interest rate, so the District is discounting future payments using the District's estimated incremental borrowing rate of 3.07%. The software is used to track permits and calculate fees. Yearly payments of principal and interest range from \$12,000 to \$15,315. The future subscription payments and net present value of the payments for the subscription were as follows at June 30, 2024:



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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE E – LONG-TERM LIABILITIES (Continued)

Year Ending June 30:	Principal	Interest	Total
2025	\$ 11,919	\$ 1,311	\$ 13,230
2026	12,970	922	13,892
2027	14,088	498	14,586
2028	15,276	39	15,315
	<u>\$ 54,253</u>	<u>\$ 2,770</u>	<u>\$ 57,023</u>

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS

Defined Benefit Plan Description: All qualified permanent and probationary employees are eligible to participate in the District's Cost-Sharing Multiple Employer Defined Benefit Pension Plan (the Plan or PERFC) administered by the California Public Employees' Retirement System (CalPERS). PERFC consists of a miscellaneous risk pool and a safety risk pool, which are comprised of the following rate plans:

- Miscellaneous Rate Plan
- Miscellaneous Second Tier Rate Plan
- PEPRAs Miscellaneous Rate Plan
- Safety Rate Plan
- Safety Second Tier Rate Plan
- PEPRAs Safety Police Rate Plan

Although one Plan exists, CalPERS provides the information separately for the Miscellaneous and Safety Risk Pools and the information is presented separately below where available. Benefit provisions under the Plan 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 at [www.calpers.ca.gov](http://www.calpers.ca.gov).

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 50 (52 for PEPRAs Miscellaneous Plan) 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 1959 Survivor Benefit level 4, 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.

EL DORADO HILLS COUNTY WATER DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

The rate plans' provisions and benefits in effect at June 30, 2024, are summarized as follows:

	<b>Miscellaneous Rate Plan</b>	<b>Miscellaneous Second Tier Rate Plan</b>	<b>PEPRA Miscellaneous Rate Plan</b>
	Prior to August 13, 2011	August 13, 2011 to December 31, 2012	On or after January 1, 2013
Hire date			
Benefit formula (at full retirement)	3.0% @ 60	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Final average compensation period	one year	three year	three year
Retirement age	50 - 60	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 3.0%	1.426% to 2.418%	1.0% to 2.5%
Gross employee contribution rates	8.00%	7.00%	7.75%
Employee contribution rates paid by the District	8.00%	7.00%	0.00%
Gross employer contribution rates	17.26%	11.84%	7.68%
Employer contribution rates paid by employees	8.00%	8.00%	0.00%

	<b>Safety Rate Plan</b>	<b>Safety Second Tier Rate Plan</b>	<b>PEPRA Safety Rate Plan</b>
	Prior to August 13, 2011	August 13, 2011 to December 31, 2012	On or after January 1, 2013
Benefit formula (at full retirement)	3.0% @ 50	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Final average compensation period	one year	three year	three year
Retirement age	50 - 55	50 - 55	50 - 57
Monthly benefits, as a % of eligible compensation	3.00%	2.40% to 3.00%	2.00% to 2.70%
Gross employee contribution rates	9.00%	9.00%	13.75%
Employee contribution rates paid by the District	9.00%	9.00%	0.00%
Gross employer contribution rates	27.11%	22.83%	13.54%
Employer contribution rates paid by employees	12.00%	12.00%	0.00%

The employer contribution rates above do not include Unfunded Liability (UAL) payments of \$78,809 and \$1,654,249 made for Miscellaneous and Public Safety employees during the year ended June 30, 2024, respectively. The tables above reflect employer contribution percentages before an employee pick-up of employer contributions of 8% for Miscellaneous First and Second Tier and 12% for Safety First and Second Tier Rate Plans under the District's MOU. The District pays the required employee contribution under the District's MOU for all rate plans except the PEPRA rate plans. All rate plans except the PEPRA rate plans are closed to new members that are not CalPERS participants. All rate plans are combined and reported below as the Miscellaneous Risk Pool and as the Safety Risk Pool.

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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

**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 risk pools 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, the employer contributions of \$156,583 and \$3,153,582 were made to the Miscellaneous and Safety Risk Pools, respectively, for total contributions of \$3,310,165.

**A. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources**

As of June 30, 2024, the District reported net pension liabilities for its proportionate shares of the net pension liability of each risk pool as follows:

Miscellaneous Risk Pool	\$ 1,259,516
Safety Risk Pool	<u>27,748,997</u>
Total Net Pension Liability	<u><u>\$ 29,008,513</u></u>

The District’s net pension liability for each risk pool is measured as the proportionate share of the net pension liability. The net pension liability of each risk pool is measured as of June 30, 2023, and the total pension liability for each risk pool used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the risk pool relative to the projected contributions of all participating employers, actuarially determined.

The District’s proportionate share of the net pension liability for each risk pool as of June 30, 2024 and 2023 were as follows:

	<u>Miscellaneous Risk Pool</u>	<u>Safety Risk Pool</u>	<u>Total</u>
Proportion - June 30, 2023	0.02497%	0.36368%	0.22647%
Proportion - June 30, 2024	<u>0.02519%</u>	<u>0.37123%</u>	<u>0.23253%</u>
Change - increase (decrease)	0.00022%	0.00755%	0.00606%

EL DORADO HILLS COUNTY WATER DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

For the year ended June 30, 2024, the District recognized a pension expense of \$5,469,940 for both risk pools combined. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources for the Plan from the following sources:

	Miscellaneous Risk Pool		Safety Risk Pool		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 156,583		\$ 3,153,582		\$ 3,310,165	
Differences between actual and expected experience	64,343	\$ (9,981)	2,037,288	\$ (174,414)	2,101,631	\$ (184,395)
Changes in assumptions	76,043		1,619,468		1,695,511	
Differences between the employer's contribution and the employer's proportionate share of contributions	1,642	(28,053)		(1,753,933)	1,642	(1,781,986)
Change in employer's proportion	9,216	(5,838)	1,740,413		1,749,629	(5,838)
Net differences between projected and actual earnings on plan investments	203,927		3,797,443		4,001,370	
Total	\$ 511,754	\$ (43,872)	\$ 12,348,194	\$ (1,928,347)	\$ 12,859,948	\$ (1,972,219)

The amount above reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the following fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the risk pools will be recognized as pension expense as follows:

Year Ended June 30	Miscellaneous Risk Pool	Safety Risk Pool	Total
2025	\$ 87,362	\$ 2,416,432	\$ 2,503,794
2026	61,471	1,673,702	1,735,173
2027	156,614	3,070,139	3,226,753
2028	5,852	105,992	111,844
	<u>\$ 311,299</u>	<u>\$ 7,266,265</u>	<u>\$ 7,577,564</u>

EL DORADO HILLS COUNTY WATER DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

Actuarial Assumptions: The total pension liabilities at the June 30, 2023 measurement date for each risk pool was determined using the following actuarial assumptions:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Actuarial cost method	Entry-Age Normal Cost Method
Amortization method	Level percent of payroll
Asset valuation method	Fair value
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.30%
Salary increases	Varies by entry age and service
Mortality <sup>1</sup>	Derived using CalPERS membership data for all funds

<sup>1</sup> The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by Society of Actuaries. For more details on this table, please refer to the 2021 Experience Study report that can be found on the CalPERS website. The Experience Study Report can be found on CalPERS' website under Forms and Publications.

Discount Rate: The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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 of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ 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 rounded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

EL DORADO HILLS COUNTY WATER DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

The table below reflects the long-term expected real rate of return by asset class for each risk pool. 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.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(1,2)
Global equity- cap weighted	30.0%	4.54%
Global equity non-cap-weighted	12.0%	3.84%
Private equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
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%
Total	100.00%	

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

(2) Figures are based on the 2021-22 Asset Liability Mangement 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 risk pool, calculated using the discount rate for each risk pool, 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:

	Miscellaneous Risk Pool	Safety Risk Pool	Total
1% Decrease	5.90%	5.90%	5.90%
Net pension liability	\$ 1,881,637	\$ 42,401,378	\$ 44,283,015
Current discount rate	6.90%	6.90%	6.90%
Net pension liability	\$ 1,259,516	\$ 27,748,997	\$ 29,008,513
1% increase	7.90%	7.90%	7.90%
Net pension liability	\$ 747,456	\$ 15,769,633	\$ 16,517,089

Pension Plan Fiduciary Net Position: Detailed information about each risk pool's fiduciary net position is available in the separately issued CalPERS financial reports.

**B. Payable to the Pension Plan**

At June 30, 2024, the District reported payables for the outstanding amount of employer contributions to the Plan of \$27,038.



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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE F – PENSION PLAN AND DEFERRED COMPENSATION PLANS (Continued)

PARS Section 115 Trust: The District has made contributions to a defined contribution multiple employer Public Agency Retirement Services (PARS) Section 115 pension trust as a rate stabilization strategy. PARS acts as a common investment and administrative agent for participating public agencies. The District contributed \$500,000 to the PARS pension trust during the year ended June 30, 2024. Assets in the PARS trust were \$7,475,445 at June 30, 2024. Assets were invested in the PARS Moderately Conservative Index PLUS investment option. The assets in the trust are restricted for contributions to the District's CalPERS pension plan. The assets are not considered pension plan assets under GASB 68 as the assets are not available for pension benefits until contributed to CalPERS. The assets are not reachable by the District's creditors and are considered restricted for pension benefits. PARS has financial statements available upon request for its pension trust funds, which can be obtained by contacting the District's Finance Department.

Deferred Compensation Plans: The District offers two Internal Revenue Code (IRC) Section 457 deferred compensation plans (the Plans) to eligible employees. Benefit terms, including contribution requirements for the Plans, were established by and may be amended by the Board of Directors, subject to bargaining unit MOUs. One Plan is administered by CalPERS and the other plan is administered by Nationwide Retirement Solutions, Inc. (Nationwide). All permanent employees may participate in either plan at their hire date. The District had no contribution requirements for either plan at June 30, 2024 and the participants may contribute voluntarily to the Plans up to the applicable IRC contribution limits. The District will be required to match PEPPRA employee contributions to the plans up to \$100 per month beginning the first pay period in July 2024. Employees vest immediately in their own contributions. The District made no contribution to either Plan and employees contributed \$79,122 and \$717,344 to the CalPERS and Nationwide Plans during the year ended June 30, 2024, respectively. Contributions are made to individual accounts held in qualifying trusts for each participant and participants self-direct investment options.

NOTE G – OTHER POSTEMPLOYMENT BENEFITS PLAN

Plan Description: The District's defined benefit OPEB plan (the Plan), is an agent multiple-employer defined benefit OPEB plan that provides OPEB benefit for all miscellaneous and public safety employees once they have a minimum of five years of CalPERS credited service with the District and a minimum of ten years of CalPERS credited service, including service at other public agencies. Employees hired prior to March 1, 2012 receive the same benefits as other employees whether or not the District remains in CalPERS. Eligible employees' surviving spouses and dependents are also eligible for benefits. The California Water Code grants the Board of Directors the authority to establish and amend the benefit terms, subject to the Memorandums of Understanding (MOU's) with the employees. The District participates in the CalPERS California Employers' Retiree Benefits Trust Fund (CERBT), which is a Section 115 trust fund administered by CalPERS. The CERBT is included in the CalPERS publicly available financial statements that can be obtained at [www.calpers.ca.gov](http://www.calpers.ca.gov) under Forms and Publications.

During the year ended June 30, 2018, the District joined a defined contribution multiple employer Section 115 trust fund for OPEB benefits administered by Public Agency Retirement Services (PARS). PARS acts as a common investment and administrative agent for participating public agencies. The PARS trust provides an alternative investment option for the District's existing OPEB plan assets. The assets in PARS are invested in the Capital Appreciation Index Plus investment option. PARS has financial

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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE G – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

statements available upon request for its OPEB trust funds, which can be obtained by contacting the District's Finance Department. No other publicly available reports are available for the Plan.

Benefits Provided: The Plan provides healthcare benefits for retirees, surviving spouses and their dependents. Benefits are provided through CalPERS, and the full cost of the benefits are covered by the Plan. The District covers a maximum of the fifth highest cost plan offered in CalPERS Region 1 for represented employees, and up to \$2,850 per month for unrepresented employees.

The Plan provides a cash subsidy for monthly insurance premiums on a graded scale of 50% of insurance premium costs at ten years of service up to 100% of insurance premium costs at twenty years of service. Benefits do not cease at age 65 when the retiree or spouse is eligible for Medicare. Retirees are eligible to continue medical coverage as a participant with active employees at a blended premium rate until eligible for Medicare under CalPERS requirements. Retirees hired before October 1, 2019 are also eligible for a contribution to a health reimbursement arrangement (HRA) \$100 for a single retiree and \$150 for the retiree plus spouse per month for dental and vision expenses. The HRA contributions are not held in a trust for the benefit of participants and, therefore, are not considered plan assets. Employees who retire after October 1, 2019 are offered dental and vision insurance benefits in retirement after 10 years of CalPERS credited employment with the District instead of the HRA benefits. The dental and vision insurance offered to retirees is limited to the employee plus one dependent.

Employees Covered by Benefit Terms: At June 30, 2024 (June 30, 2023 measurement date), the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	42
Active employees	<u>77</u>
Total	<u><u>119</u></u>

Contributions: The Board of Directors has the authority to establish and amend the contribution requirements of the District and employees under powers granted to it under the California Water Code, subject to the District's Memorandum of Understanding with employee bargaining units.

The Board of Directors has established reimbursement percentages of actual insurance premiums paid by Plan members. No other contribution requirements exist under the Plan. Employees are not required to contribute to the Plan. During the fiscal year ended June 30, 2024, the District's direct payments of insurance premiums were \$900,688, cash contributions to the CERBT trust were \$300,000, cash contributions to the PARS trust were \$646,408, implied subsidy benefit payments were \$19,000 and administrative expenses paid outside of trust were \$2,889, resulting in total contributions of \$1,868,985.

Net OPEB Liability: The District's net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE G – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Actuarial Assumptions: The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions:	
Discount rate	6.25%
Inflation	2.50%
Salary increases	2.75%
Investment rate of return	6.25%
Dental/vision cap increase	2.75%
Mortality rate	CalPERS 2000-2019 Experience Study
Pre-retirement turnover	CalPERS 2000-2019 Experience Study
Healthcare trend rate:	
Non-Medicare	8.50% for 2024, decreasing to 3.45% in 2076
Medicare (Non-Kaiser)	7.50% for 2024, decreasing to 3.45% in 2076
Medicare (Kaiser)	6.25% for 2024, decreasing to 3.45% in 2076
Participation rate	Tier 1 100%; Tier 2 and 3: 90% to 98% depending on vesting

Pre-retirement mortality information and post-retirement mortality information was derived from data collected during 2000 to 2019 2021 CalPERS Experience Study. Mortality improvement was projected fully generational Scale MP-2021. The Experience Study Reports may be accessed on the CalPERS website [www.calpers.ca.gov](http://www.calpers.ca.gov) under Forms and Publications.

The long-term expected rate of return on OPEB 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 OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class for CERBT and PARS investments as of the measurement date are summarized in the following table:

Asset Class	Target Allocation CERBT- Strategy 1	CERBT Expected Real Rate of Return	Target Allocation PARS-Capital Appreciation	PARS Expected Real Rate of Return
Global equity	49.0%	4.56%	75.0%	4.56%
Fixed income	23.0%	1.56%	20.0%	0.78%
TIPS	5.0%	-0.08%		
Commodities	3.0%	1.22%		
REITs	20.0%	4.06%		
Cash			5.0%	-0.50%
Total	<u>100.0%</u>		<u>100.0%</u>	

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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE G – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Discount Rate: The discount rate used to measure the total OPEB liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that District's contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2023	\$ 27,061,942	\$ 12,726,391	\$ 14,335,551
Changes in the year:			
Service cost	1,134,524		1,134,524
Interest	1,730,540		1,730,540
Differences between expected and Contributions - employer		1,318,491	(1,318,491)
Investment income		947,667	(947,667)
Benefit payments	(1,015,650)	(1,015,650)	
Administrative expenses		(13,025)	13,025
Net changes	1,849,414	1,237,483	611,931
Balance at June 30, 2024	\$ 28,911,356	\$ 13,963,874	\$ 14,947,482

Changes in Assumptions: None

Changes in Benefit Terms: None

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate: The following presents the net OPEB liability of the District, as well as what the District's net OPEB 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 discount rate:

	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
Net OPEB liability	\$ 19,027,282	\$ 14,947,482	\$ 11,599,050

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE G – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	\$ 10,945,141	\$ 14,947,482	\$ 19,917,053

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan's fiduciary net position is available in the separately issued CERBT financial report at [www.calpers.ca.gov](http://www.calpers.ca.gov) and in a PARS financial report available from the District.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: For the year ended June 30, 2024, the District recognized OPEB expense of \$3,227,181. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 1,868,985	
Differences between actual and expected experience	66,543	\$ (463,414)
Changes in assumptions	4,643,596	(415,014)
Net differences between projected and actual earnings on plan investments	784,720	
Total	<u>\$ 7,363,844</u>	<u>\$ (878,428)</u>

The amount reported as deferred outflows of resources related to contributions after the measurement date will be recognized as a reduction of the net pension liability in the following fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	
2025	\$ 1,148,715
2026	1,071,251
2027	1,510,912
2028	315,797
2029	201,022
Thereafter	368,734
	<u>\$ 4,616,431</u>

Recognition of Deferred Outflows and Deferred Inflows of Resources: Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE G – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

The recognition period differs depending on the source of the gain or loss. The net difference between projected and actual earnings on OPEB plan investments is recognized over 5 years. All other amounts are recognized over the expected average remaining service lifetime (EARSL), which was 8.3 years at June 30, 2024.

Payable to the OPEB Plan: At June 30, 2024, there was no payable to the OPEB Plan.

NOTE H – FIRE IMPACT FEES

The use of fire impact fees is restricted solely for financing public facilities and equipment necessary to serve new developments. Changes in unspent fire impact fees reported as restricted cash and investments were as follows during the year ended June 30, 2024:

Amount available at June 30, 2023	\$ 2,874,187
Add fees collected and investment income	1,408,057
Less qualifying expenditures and county administration fees	<u>(608,810)</u>
Amount available at June 30, 2024	<u>\$ 3,673,434</u>

NOTE I – COMMITMENTS AND CONTINGENCIES

Contingencies: The District is a party to claims and lawsuits arising in the normal course of business. The District's management does not believe that the ultimate liability, if any, arising from these claims will have a material adverse impact on the financial position of the District.

The District has a number of funding sources under grant and other funding agreements that are subject to compliance audits by the provider. The amount of expenditures, if any, which may be disallowed by the provider cannot be determined although the District expects such amounts, if any, to be immaterial.

The County of El Dorado (the County) collects fire impact fees imposed on behalf of the District and deposits those fees into a separate account within the County's investment pool. The balance of the account in the County's investment pool holding the impact fees is reported as part of the District's cash and investments. The County will only release the fees from the County investment pool when the District incurs qualifying expenditures and provides supporting documentation for expenditures incurred that is acceptable to the County. It is possible that the County could disallow costs incurred by the District as part of the approval process.

Participation in Insurance Risk Pool: Effective November 1, 2022, the District joined the California Association of Mutual Water Companies (Cal Mutuals) Joint Powers Risk and Insurance Management Authority (JPRMIA). The Authority is a public entity risk pool of governments that provides property & casualty, pollution and employee benefits insurance coverage. Loss contingency reserves established by the Authority are funded by contributions from member agencies. The District pays an annual premium to the JPRMIA that includes its pro-rata share of excess insurance premiums, charges for the pooled risk, claims adjustments, legal costs and administrative and other costs to operate the Authority. Private insurers may provide excess coverage over the Authority's coverage limits. Cal Mutuals may be contacted at [www.calmutualsjprima.org](http://www.calmutualsjprima.org).



EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE I – COMMITMENTS AND CONTINGENCIES (Continued)

The District’s coverage limits were as follows as of June 30, 2024:

	JPRIMA Coverage	Deductible
Auto liability and uninsured motorist (including comprehensive and collision)	\$ 1,000,000	None - \$5,000
Auto medical payments	5,000	None
Property coverage	25,303,393	5,000
Coverage extension blanket limit	2,000,000	5,000
Mobile equipment (including borrowed, rented or leased)	50,000-183,000	5,000
Additional property coverage (depending on type)	2,500-1,000,000	None
Crime coverage (includes employee theft, forgery, theft, robbery and computer, funds transfer and money order fraud)	250,000	1,000
General liability (includes bodily injury, property damage, professional healthcare, medical expenses, personal, damage to premises rented and medical expenses)	10,000-10,000,000	None
Public officials and management liability (includes wrongful acts employment practices, employee benefit plans and injunctive relief)	5,000-1,000,000	10,000-25,000

In addition to the insurance above, JPRMIA secures commercial excess insurance of \$5,000,000. The District continues to carry commercial workers’ compensation insurance. Settled claims have not exceeded the insurance limits in the past three years and there have been no reductions of insurance limits.

Mitigation Fee Act-Austin Case: In December of Thomas and Helen Austin of El Dorado Hills filed a lawsuit against the County seeking a writ of mandate that would force the County to refund fees collected under the Mitigation Fee Act on behalf of the El Dorado Hills Community Services District, El Dorado County’s Ecological Preserve Program and Traffic Impact Mitigation fee program and the District. The Court has since ruled in favor of the Austins and the case is awaiting a trial date to determine the amount of the refund of mitigation fees. The District’s potential loss would not exceed \$4.5 million, and would be limited to the funds held in the Fire Impact Fee fund. The District intends to appeal the ruling and the outcome of the case is not determinable at this time.

Contract with County of El Dorado Sherriff’s Office of Emergency Services (OES): The District began providing personnel, training, uniforms, vehicle and technology services to the County of El Dorado Sherriff’s OES under an agreement for emergency management services from November 1, 2023 to June 30, 2027. Compensation of the District by the County under the agreement has a not to exceed amount of \$850,000.

Purchase commitment: In July 2023, the District entered into an agreement to purchase a Type I Engine for \$1.25 million including a \$15,000 motor contingency and changes/mounting. The build time for the apparatus is expected to be 40.5 to 43.5 months.

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE J – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Amounts reported for governmental activities in the governmental funds balance sheet are being adjusted to arrive at the statement of net position. The adjustments are as follows at June 30, 2024:

Fund balances - Total Governmental Funds	\$ 35,196,941
--	---------------

Deferred outflows of resources on the pension and OPEB plans are not reported in the governmental funds.	20,223,792
--	------------

Capital assets used in governmental activities are not financial resources and therefore not reported in the governmental funds.	34,276,995
--	------------

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. The initial lease deposit was included as an initial payment for the leased assets.

Lease deposit added to leased building cost	(4,471)
Compensated absences	(1,467,297)
HRA liability	(573,894)
Lease liability	(49,245)
Subscription liability	(54,253)
Net pension liability	(29,008,513)
Net OPEB liability	(14,947,482)

Revenues that are deferred in the governmental funds because they are not current financial resources are recognized in the government-wide statements.	84,239
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Deferred inflows of resources on the pension and OPEB plans are not reported in the governmental funds.	<u>(2,850,647)</u>
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NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 40,826,165</u></u>
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EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2024

NOTE J – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS  
(CONTINUED)

Amounts reported for governmental activities in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances are adjusted to arrive at the Statement of Activities for Government-wide presentation. The adjustments for the fiscal year ended June 30, 2024 are as follows:

Net change in fund balance - Governmental Funds	\$ 3,399,489
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The change in net position for governmental activities in the statement of activities is different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense:

Capital outlay	1,439,006
Depreciation	(1,745,243)

Changes in deferred inflows and outflows related to the pension and OPEB plans do not result in the receipt or use of current financial resources and are not reported in the governmental funds.

Change in deferred outflows of resources	(1,584,435)
Change in deferred inflows of resources	1,528,237

Governmental funds do not present revenues that are not available to pay current expenditures. Such revenues are recognized in the Statement of Activities.	(20,633)
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Governmental funds report debt issuance as revenue and debt service payments as expenditures. However, in the statements of activities, borrowing and repayments of principal of indebtedness increase and reduce long-term liabilities in the statement of net position.

Principal payments on leases and subscription liabilities	66,423
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in

Change in compensated absences liability	(260,315)
Change in health reimbursement arrangement liability	15,691
Change in net pension liability	(2,849,843)
Change in net OPEB liability	<u>(611,931)</u>

NET CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ (623,554)</u>
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## REQUIRED SUPPLEMENTARY INFORMATION

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – GENERAL FUND

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
REVENUES				
Property taxes and assessments	\$ 25,203,779	\$ 24,961,484	\$ 25,183,435	\$ 221,951
Reimbursements from other agencies	1,600,000	2,657,303	2,948,390	291,087
Fire impact fees	1,100,000	1,320,775	1,200,203	(120,572)
Use of money and property	310,000	521,890	1,492,300	970,410
Federal capital grants	480,510			
Other revenues	1,230,180	1,380,373	1,592,450	212,077
TOTAL REVENUES	29,924,469	30,841,825	32,416,778	1,574,953
EXPENDITURES				
Current:				
Public protection				
Wages and benefits:				
Salaries and wages	13,286,045	13,355,593	13,337,987	17,606
Overtime	2,748,857	2,951,311	3,086,834	(135,523)
Retirement	1,844,077	1,881,816	1,924,448	(42,632)
Health insurance	2,062,568	2,121,805	2,120,351	1,454
Retiree health insurance	1,664,830	1,851,013	1,849,986	1,027
Workers compensation insurance	1,102,222	1,270,389	1,270,389	
Employment taxes and benefits	501,664	521,658	506,836	14,822
Total wages and benefits	23,210,263	23,953,585	24,096,831	(143,246)
Professional services and information technology				
Professional services	482,588	501,738	457,751	43,987
Information technology	510,056	406,153	346,457	59,696
Total professional services and information technology:	992,644	907,891	804,208	103,683
Maintenance:				
Equipment	291,489	316,883	317,729	(846)
Structures	288,944	289,632	355,627	(65,995)
Total maintenance:	580,433	606,515	673,356	(66,841)
Other operating expense:				
Other insurance	276,247	290,723	290,723	
Communications	213,103	198,901	188,819	10,082
Special department expenditures	580,883	548,481	526,381	22,100
Clothing and personal supplies	131,650	149,964	151,245	(1,281)
Transportation and travel	237,000	254,631	246,835	7,796
Rents and leases	63,316	63,922	5,876	58,046
Other expenditures	497,812	547,403	522,904	24,499
Capital outlay	1,829,961	1,669,850	1,439,006	230,844
Debt service - lease principal			66,423	(66,423)
Debt service - lease interest			4,682	(4,682)
TOTAL EXPENDITURES	28,613,312	29,191,866	29,017,289	174,577
NET CHANGE IN FUND BALANCE	\$ 1,311,157	\$ 1,649,959	3,399,489	\$ 1,749,530
Fund balance at beginning of year			31,797,452	
FUND BALANCE AT END OF YEAR			\$ 35,196,941	

The accompanying notes are an integral part of these financial statements



EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2024

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE  
NET PENSION LIABILITY (UNAUDITED)  
Last 10 Years**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.23253%	0.22647%	0.21705%	0.19966%	0.18922%	0.17820%	0.17227%	0.16884%	0.17644%	0.16673%
Proportionate share of the net pension liability	\$ 29,008,513	\$ 26,158,670	\$ 11,738,830	\$ 21,723,405	\$ 19,389,047	\$ 17,171,498	\$ 17,084,133	\$ 14,609,638	\$ 12,110,427	\$ 10,374,901
Covered payroll - measurement period	\$ 10,799,863	\$ 9,840,569	\$ 9,303,656	\$ 9,330,278	\$ 8,240,341	\$ 7,786,603	\$ 7,684,157	\$ 7,132,639	\$ 6,686,466	\$ 6,342,947
Proportionate share of the net pension liability as a percentage of covered payroll	268.60%	265.82%	126.17%	232.83%	235.29%	220.53%	222.33%	204.83%	181.12%	163.57%
Plan fiduciary net position as a percentage of the total pension liability	76.96%	74.89%	87.53%	75.56%	76.64%	77.96%	76.22%	74.06%	78.40%	79.82%
Changes in assumptions:										
Discount rate changes (measurement date)	6.90%	6.90%	7.15%	7.15%	7.15%	7.15%	7.15%	7.65%	7.65%	7.50%

**SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN (UNAUDITED)  
Last 10 Years**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 3,310,165	\$ 2,961,614	\$ 2,616,130	\$ 2,390,487	\$ 2,145,247	\$ 1,898,684	\$ 1,615,849	\$ 1,609,245	\$ 1,506,948	\$ 1,535,189
Contributions in relation to the actuarially determined contributions	(3,310,165)	(2,961,614)	(2,616,130)	(2,390,487)	(2,145,247)	(1,898,684)	(1,615,849)	(1,609,245)	(2,706,948)	(1,535,189)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,200,000)	\$ -
Covered payroll - employer's fiscal year	\$ 12,070,376	\$ 10,799,863	\$ 9,840,569	\$ 9,303,656	\$ 9,330,278	\$ 8,240,341	\$ 7,786,603	\$ 7,684,157	\$ 7,132,639	\$ 6,686,466
Contributions as a percentage of covered payroll	27.42%	27.42%	26.59%	25.69%	22.99%	23.04%	20.75%	20.94%	37.95%	22.96%
Notes to schedule:										
Contribution valuation date - June 30	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Reporting valuation date - June 30	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Reporting measurement date: June 30	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014

Change in benefit terms: There were no changes to benefit terms.

Methods and assumptions used to determine contribution rates:

Actuarial method										
Amortized method										
Remaining amortization period										
Asset valuation method										
Inflation	2.30%	2.50%	2.50%	2.50%	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases										
Payroll growth	2.80%	2.75%	2.75%	2.875%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Investment rate of return and discount rate used to compute contribution rates	6.80%	7.00%	7.00%	7.00%	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Retirement age										
Mortality										

Entry age normal cost method  
Level percentage of payroll, close  
Varies by rate plan, but not more than 30 years

Fair value

Varies by entry age and service

50-67 years. Probabilities of retirement are based on the the most recent CalPERS Experience Study  
Most recent CalPERS Experience Study

Omitted Years: GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to this date. Future years will be reported prospectively as they become available.

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)  
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

For the Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability							
Service cost	\$ 1,134,524	\$ 926,849	\$ 853,907	\$ 860,120	\$ 835,068	\$ 365,211	\$ 355,436
Interest	1,730,540	1,553,107	1,463,721	1,534,984	1,429,582	899,012	841,728
Changes in benefit terms				(1,288,437)			
Differences between expected and actual experience		(189,566)		(580,362)		191,319	
Changes in assumptions		2,272,553	722,288	(753,802)		7,047,446	
Benefit payments	(1,015,650)	(936,235)	(871,073)	(773,002)	(683,394)	(590,325)	(552,110)
Net change in total OPEB liability	1,849,414	3,626,708	2,168,843	(1,000,499)	1,581,256	7,912,663	645,054
Total OPEB liability - beginning	\$ 27,061,942	23,435,234	21,266,391	22,266,890	20,685,634	12,772,971	12,127,917
Total OPEB liability - ending (a)	<u>\$ 28,911,356</u>	<u>\$ 27,061,942</u>	<u>\$ 23,435,234</u>	<u>\$ 21,266,391</u>	<u>\$ 22,266,890</u>	<u>\$ 20,685,634</u>	<u>\$ 12,772,971</u>
Plan fiduciary net position							
Contributions - employer	\$ 1,318,491	\$ 2,259,943	\$ 1,173,022	\$ 1,079,446	\$ 1,584,856	\$ 1,890,325	\$ 852,110
Investment income	947,667	(1,914,114)	2,897,600	273,647	529,216	553,479	597,001
Benefit payments	(1,015,650)	(936,235)	(871,073)	(773,002)	(683,394)	(590,325)	(552,110)
Administrative expenses	(13,025)	(11,483)	(10,009)	(14,584)	(5,760)	(13,212)	(5,054)
Net change in plan fiduciary net position	1,237,483	(601,889)	3,189,540	565,507	1,424,918	1,840,267	891,947
Plan fiduciary net position - beginning	12,726,391	13,328,280	10,138,740	9,573,233	8,148,315	6,308,048	5,416,101
Plan fiduciary net position - ending (b)	<u>\$ 13,963,874</u>	<u>\$ 12,726,391</u>	<u>\$ 13,328,280</u>	<u>\$ 10,138,740</u>	<u>\$ 9,573,233</u>	<u>\$ 8,148,315</u>	<u>\$ 6,308,048</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 14,947,482</u>	<u>\$ 14,335,551</u>	<u>\$ 10,106,954</u>	<u>\$ 11,127,651</u>	<u>\$ 12,693,657</u>	<u>\$ 12,537,319</u>	<u>\$ 6,464,923</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>48.30%</u>	<u>47.03%</u>	<u>56.87%</u>	<u>47.67%</u>	<u>42.99%</u>	<u>39.39%</u>	<u>49.39%</u>
Covered-employee payroll - measurement period	<u>\$ 11,986,824</u>	<u>\$ 11,713,352</u>	<u>\$ 11,238,742</u>	<u>\$ 9,958,091</u>	<u>\$ 9,694,044</u>	<u>\$ 7,786,603</u>	<u>\$ 7,684,157</u>
Net OPEB liability as percentage of covered-employee payroll	<u>124.70%</u>	<u>122.39%</u>	<u>89.93%</u>	<u>111.74%</u>	<u>130.94%</u>	<u>161.01%</u>	<u>84.13%</u>
Notes to schedule:							
Valuation date - June 30	2022	2022	2020	2020	2018	2018	2017
Measurement period - fiscal year ended June 30	2023	2022	2021	2020	2019	2018	2017

Benefit changes:

The health reimbursement arrangement benefit was discontinued for employees hired on or after October 1, 2019. The District covered the highest cost HMO health plan premium through December 31, 2019. Beginning January 1, 2020, 2021 and 2022 the District began to offer a maximum benefit of the third, fourth and fifth highest cost health insurance plan offered in CalPERS Region 1, respectively.

Changes in assumptions: Changes in actuarial assumptions are listed in the schedule of contributions to the OPEB plan on the next page.

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

EL DORADO HILLS COUNTY WATER DISTRICT  
(DBA EL DORADO HILLS FIRE DEPARTMENT)

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)  
SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN  
LAST TEN FISCAL YEARS

For the Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018
Contractually determined contribution - employer fiscal year	\$ 919,687	\$ 1,015,650	\$ 936,234	\$ 871,073	\$ 773,002	\$ 683,394	\$ 890,325
Contributions in relation to the contractually determined contributions	(1,868,985)	(1,318,491)	(2,259,943)	(1,173,022)	(1,079,446)	(1,584,856)	(1,890,325)
Contribution deficiency (excess)	<u>\$ (949,298)</u>	<u>\$ (302,841)</u>	<u>\$ (1,323,709)</u>	<u>\$ (301,949)</u>	<u>\$ (306,444)</u>	<u>\$ (901,462)</u>	<u>\$ (1,000,000)</u>
Covered-employee payroll - employer fiscal year	\$ 13,588,489	\$ 11,986,824	\$ 11,713,352	\$ 11,238,742	\$ 9,958,091	\$ 9,694,044	\$ 7,786,603
Contributions as a percentage of covered-employee payroll	13.75%	11.00%	19.29%	10.44%	10.84%	16.35%	24.28%
Notes to Schedule:							
Valuation date - June 30	2022	2022	2020	2020	2018	2018	2017
Measurement period - fiscal year ended June 30	2023	2022	2021	2020	2019	2018	2017
Methods and assumptions used to determine contribution rates:							
Discount rate	6.25%	6.25%	6.50%	6.75%	6.75%	6.75%	7.00%
Investment rate of return	6.25%	6.25%	6.75%	6.75%	6.75%	6.75%	7.00%
Inflation	2.50%	2.50%	2.75%	2.75%	2.75%	2.75%	2.75%
Payroll growth	2.75%	2.75%	3.00%	3.00%	3.00%	3.00%	2.75%
Healthcare trend initial, non-Medicare	8.50%	8.50%	6.75%	7.00%	7.50%	7.50%	4.00%
Healthcare trend initial, Medicare (Non-Kaiser)	7.50%	7.50%	5.90%	6.10%	6.50%	6.50%	4.00%
Healthcare trend initial, Medicare (Kaiser)	6.25%	6.25%	4.85%	5.00%	6.50%	6.50%	4.00%
Healthcare trending down to	3.45%	3.45%	4.00%	4.00%	4.00%	4.00%	4.00%
Actuarial cost method			Entry Age Normal Cost Method				
Amortization period (average expected remaining service life in years)	8.1	8.3	8.5	8.9	9.2	9.2	9.2
Asset valuation method			Fair value				
Mortality - CalPERS Experience Study Date	2021	2021	2017	2017	2017	2017	2014

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.



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# EL DORADO HILLS COUNTY WATER DISTRICT

## STATISTICAL SECTION

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This part of the District’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statement, note disclosures, and required supplementary information says about the government overall financial health.

### CONTENTS

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#### Financial Trends

These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time:

- Net Position by Component
- Changes in Net Position
- Fund Balances of Governmental Funds
- Changes in Fund Balances of Governmental Funds
- General Expenditures by Function

#### Revenue Capacity

These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax:

- General Revenues by Source
- Assessed Value of Taxable Property
- Assessed and Estimated Actual Value of Taxable Property
- Property Tax Levies and Collections
- Property Tax Rates, All Overlapping Governments
- Principal Property Taxpayers

#### Debt Capacity

These schedules present information to help the reader assess the affordability of the government’s current level of outstanding debt and the government’s ability to issue additional debt in the future:

- Ratio of Outstanding Debt by Type
- Computation of Direct and Overlapping Debt
- Computation of Legal Bonded Debt Margin

#### Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place:

- Demographic Statistics
- Private Sector Principal Employers
- Demographic and Economic Statistics

## Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs:

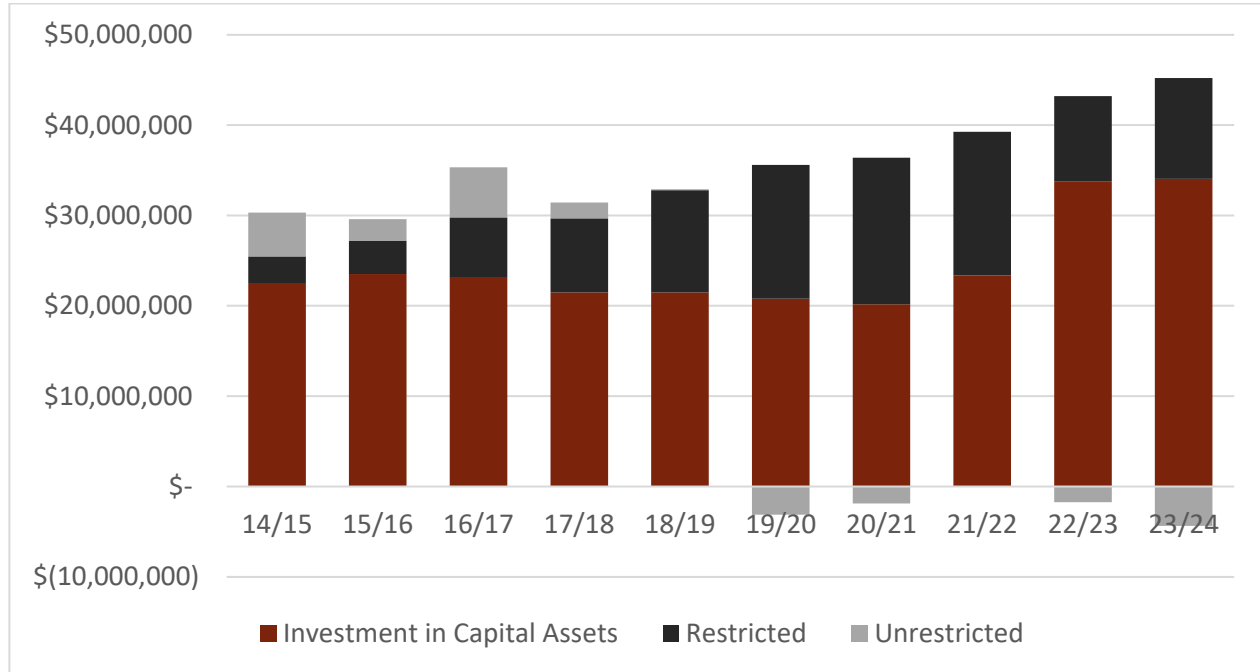
- Summary of District Activities
- Comparative Annual Graph – Total Responses
- Emergency Response Detail Analysis
- Emergency Response Detail History Graph
- Training Hours by Category
- Service Connected Illness/Injury Report
- Staffing Summary
- Capital Asset Statistics

## SOURCES

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Sources utilized to compile the data presented in the statistical section of this report are noted at the bottom of each page.

**El Dorado Hills County Water District  
Net Position by Component  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)**



	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Net Investment in Capital Assets	\$22,522,649	\$23,505,810	\$23,089,566	\$21,475,181	\$21,474,147	\$20,785,082	\$20,166,870	\$23,347,848	\$33,782,588	\$34,050,007
Restricted	2,927,126	3,697,146	6,682,221	8,190,667	11,317,832	14,795,543	16,224,136	15,903,878	9,413,238	11,148,879
Unrestricted	4,867,335	2,378,443	5,550,889	1,754,055	104,306	(3,129,387)	(1,885,181)	(35,834)	(1,746,107)	(4,372,721)
<b>Total Net Position</b>	<b>\$30,317,110</b>	<b>\$29,581,399</b>	<b>\$35,322,676</b>	<b>\$31,419,903</b>	<b>\$32,896,285</b>	<b>\$32,451,238</b>	<b>\$34,505,825</b>	<b>\$39,215,892</b>	<b>\$41,449,719</b>	<b>\$40,826,165</b>

Source: El Dorado Hills County Water District Financial Records

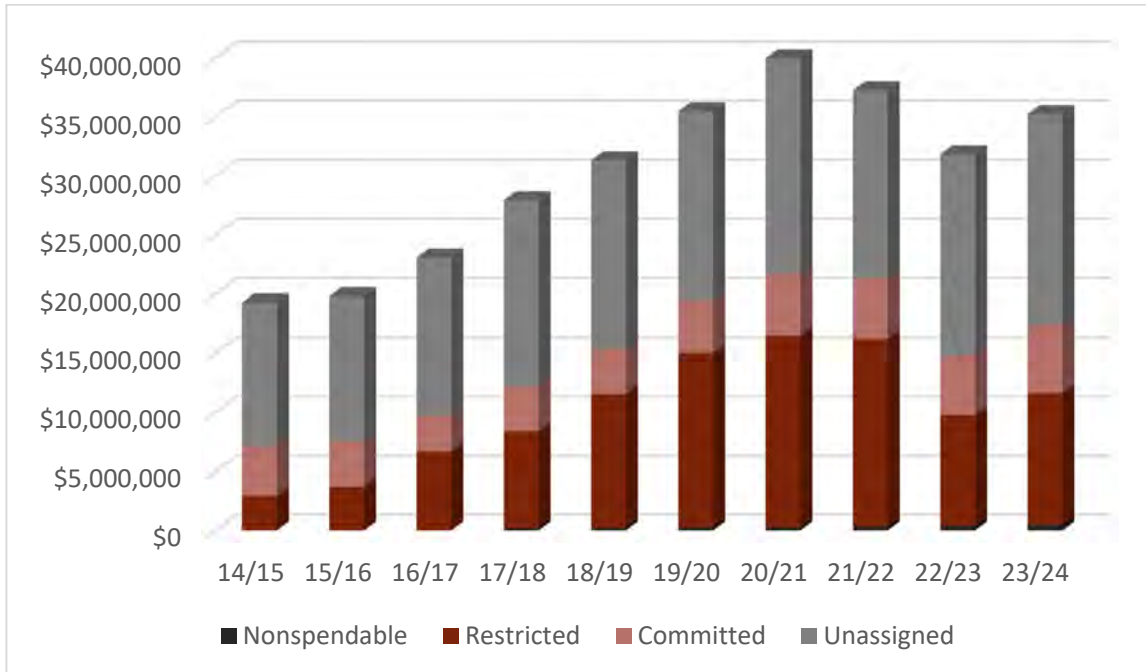
**El Dorado Hills County Water District**  
**Changes In Net Position**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<b>EXPENSES</b>										
Governmental Activities:										
Public Protection	\$14,125,411	\$19,011,011	\$17,191,622	\$18,129,093	\$19,822,310	\$22,518,684	\$22,682,001	\$19,056,449	\$25,907,192	\$31,269,774
Interest on Long-term Debt	-	-	-	-	-	-	-	7,033	7,096	4,682
Depreciation and Amortization	879,123	1,029,978	1,092,104	1,117,604	1,185,816	1,073,392	1,066,471	1,215,700	1,274,020	1,745,243
Total Government Activities	15,004,534	20,040,989	18,283,726	19,246,697	21,008,126	4,526,729	23,748,472	20,279,182	27,188,308	33,019,699
<b>PROGRAM REVENUES</b>										
Governmental Activities:										
Charges for Services	1,213,829	1,746,363	1,657,201	1,686,713	1,816,922	1,361,426	2,827,353	2,344,181	1,974,824	2,948,390
Operating Grants	-	-	-	-	-	-	44,379	-	24,683	-
Federal Capital Grants	-	-	-	-	-	-	225,566	-	-	-
Total Program Revenues	1,213,829	1,746,363	1,657,201	1,686,713	1,816,922	1,361,426	3,097,298	2,344,181	1,999,507	2,948,390
<b>NET (EXPENSES)/REVENUE</b>										
Total Net Expense	(13,790,705)	(18,294,626)	(16,626,525)	(17,559,984)	(19,191,204)	(22,230,650)	(20,651,174)	(17,935,001)	(25,188,801)	(30,071,309)
Governmental Activities:										
Property Taxes	13,969,063	14,831,881	15,593,084	17,315,334	18,124,296	19,284,974	20,399,159	21,630,784	24,102,775	25,183,435
Fire Impact Fees	1,737,512	2,489,829	2,954,286	2,229,285	1,209,930	1,286,926	1,146,558	1,376,668	1,083,578	1,200,203
Investment Earnings	50,652	77,353	140,505	0	753,953	787,399	430,157	(1,095,739)	882,103	1,492,300
Other Revenues	167,575	159,852	187,647	525,516	123,647	426,304	729,887	733,355	1,335,922	1,571,817
Total General Revenues	15,924,802	17,558,915	18,875,522	20,070,135	20,211,826	21,785,603	22,705,761	22,645,068	27,404,378	29,447,755
<b>CHANGE IN NET POSITION</b>										
Governmental Activities:	2,134,097	(735,711)	2,248,997	2,510,151	2,020,622	(445,047)	2,054,587	4,710,067	2,215,577	(623,554)
Net Position, Beginning of year	28,183,013*	30,317,110	33,073,679*	28,909,752*	31,875,663*	32,896,285	32,451,238	34,505,825	39,234,142*	41,449,719
Net Position, End of year	\$30,317,110	\$29,581,399	\$35,322,676	\$31,419,903	\$32,896,285	\$32,451,238	\$34,505,825	\$39,215,892	\$41,449,719	\$40,826,165

\*As restated

Source: El Dorado Hills County Water District Financial Records

**El Dorado Hills County Water District  
Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)**



	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<b>GENERAL FUND</b>										
Nonspendable	-	-	-	\$219,700	\$245,612	\$265,302	\$263,542	\$305,313	\$379,991	\$481,471
Restricted	\$2,927,126	\$3,697,146	\$6,682,221	8,190,667	11,317,832	14,795,543	16,224,136	15,903,878	9,413,238	11,148,879
Committed	4,245,134	3,826,024	3,052,680	3,803,787	3,790,697	4,402,926	5,230,513	5,110,017	5,036,291	5,789,259
Unassigned	12,105,645	12,269,006	13,313,205	15,699,175	15,929,339	15,979,729	18,209,519	15,896,200	16,967,932	17,777,332
<b>Total Fund Balances</b>	<b>\$19,277,905</b>	<b>\$19,792,176</b>	<b>\$23,048,106</b>	<b>\$27,913,329</b>	<b>\$31,283,480</b>	<b>\$35,443,500</b>	<b>\$39,927,710</b>	<b>\$37,215,408</b>	<b>\$31,797,452</b>	<b>\$35,196,941</b>

Source: El Dorado Hills County Water District Financial Records

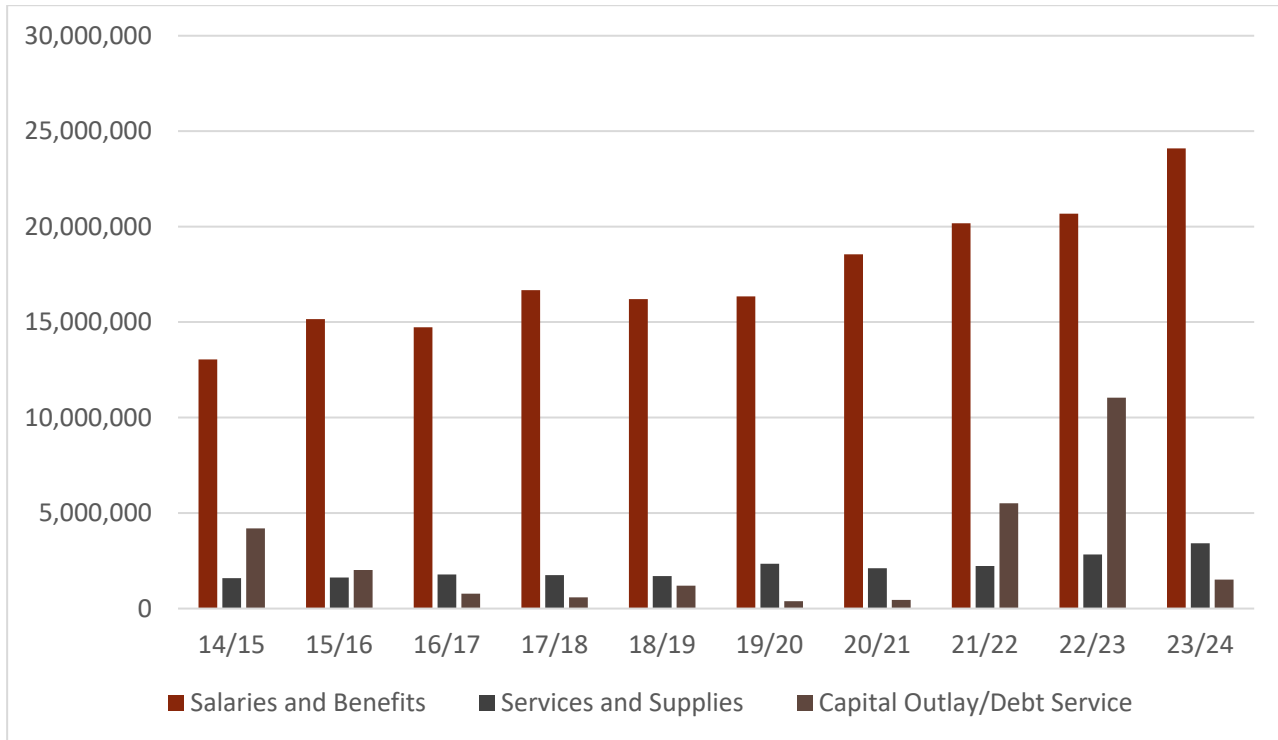
**El Dorado Hills County Water District**  
**Changes In Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<b>REVENUES</b>										
Property Taxes	\$13,969,063	\$14,831,881	\$15,593,084	\$17,315,334	\$18,045,958	\$19,363,312	\$20,399,159	\$21,630,784	\$24,102,775	\$25,183,435
Development Fees	1,737,512	2,489,829	2,954,286	2,229,285	1,209,930	1,286,926	1,146,558	1,376,668	1,083,578	1,200,203
Charges for Services	1,213,829	1,746,363	1,657,201	1,686,713	1,816,922	1,361,426	2,827,353	2,344,181	1,974,824	2,948,390
Operating Grants	-	-	-	-	-	-	44,379	-	24,683	-
Federal Capital Grants	-	-	-	-	-	-	225,566	-	-	-
Investment Earnings	50,652	77,353	140,505	303,280	753,953	787,399	430,157	(1,095,739)	882,103	1,492,300
Other Revenues	167,575	159,852	187,647	174,956	170,927	426,304	500,681	925,313	1,055,734	1,592,450
<b>Total Revenues</b>	<b>17,138,631</b>	<b>19,305,278</b>	<b>20,532,723</b>	<b>21,709,568</b>	<b>21,997,690</b>	<b>23,225,367</b>	<b>25,573,853</b>	<b>25,181,207</b>	<b>\$29,123,697</b>	<b>\$32,416,778</b>
<b>EXPENDITURES</b>										
Wages and Benefits	13,037,571	15,152,287	14,722,340	16,672,621	16,200,363	16,340,848	18,544,320	20,170,571	\$20,672,951	\$24,096,831
Services and Supplies	1,589,074	1,622,224	1,781,109	1,745,861	1,695,539	2,340,172	2,109,629	2,219,721	2,827,777	3,410,347
Capital Outlay	4,194,193	2,016,496	773,344	579,635	1,189,046	384,327	448,259	5,450,646	10,972,253	1,439,006
Debt Service:										
Principal Repayment	-	-	-	-	-	-	-	48,541	61,576	66,423
Interest	-	-	-	-	-	-	-	7,033	7,096	4,682
<b>Total Expenditures</b>	<b>18,820,838</b>	<b>18,791,007</b>	<b>17,276,793</b>	<b>18,998,117</b>	<b>19,084,948</b>	<b>19,065,347</b>	<b>21,102,208</b>	<b>27,896,512</b>	<b>\$34,541,653</b>	<b>\$29,017,289</b>
Excess (deficiency) of Revenues over (under) Expenditures	(1,682,207)	514,271	3,255,930	2,711,451	2,912,742	4,160,020	4,471,645	(2,715,305)	\$(5,417,956)	\$3,399,489
Proceeds from Sale of Capital Assets	-	-	-	752,375	1,649	-	12,565	-	-	-
Proceeds from Insurance	-	-	-	81,988	-	-	-	3,003	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>834,363</b>	<b>1,649</b>	<b>-</b>	<b>12,656</b>	<b>3,003</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>\$(1,682,207)</b>	<b>\$514,271</b>	<b>\$3,255,930</b>	<b>\$3,545,814</b>	<b>\$2,914,391</b>	<b>\$4,160,020</b>	<b>\$4,484,210</b>	<b>\$(2,712,302)</b>	<b>\$(5,417,956)</b>	<b>\$3,399,489</b>
Debt Service as a Percentage of Noncapital Expenditures	0%	0%	0%	0%	0%	0%	0%	0.25%	0.29%	0.26%

Source: El Dorado Hills County Water District Financial Records



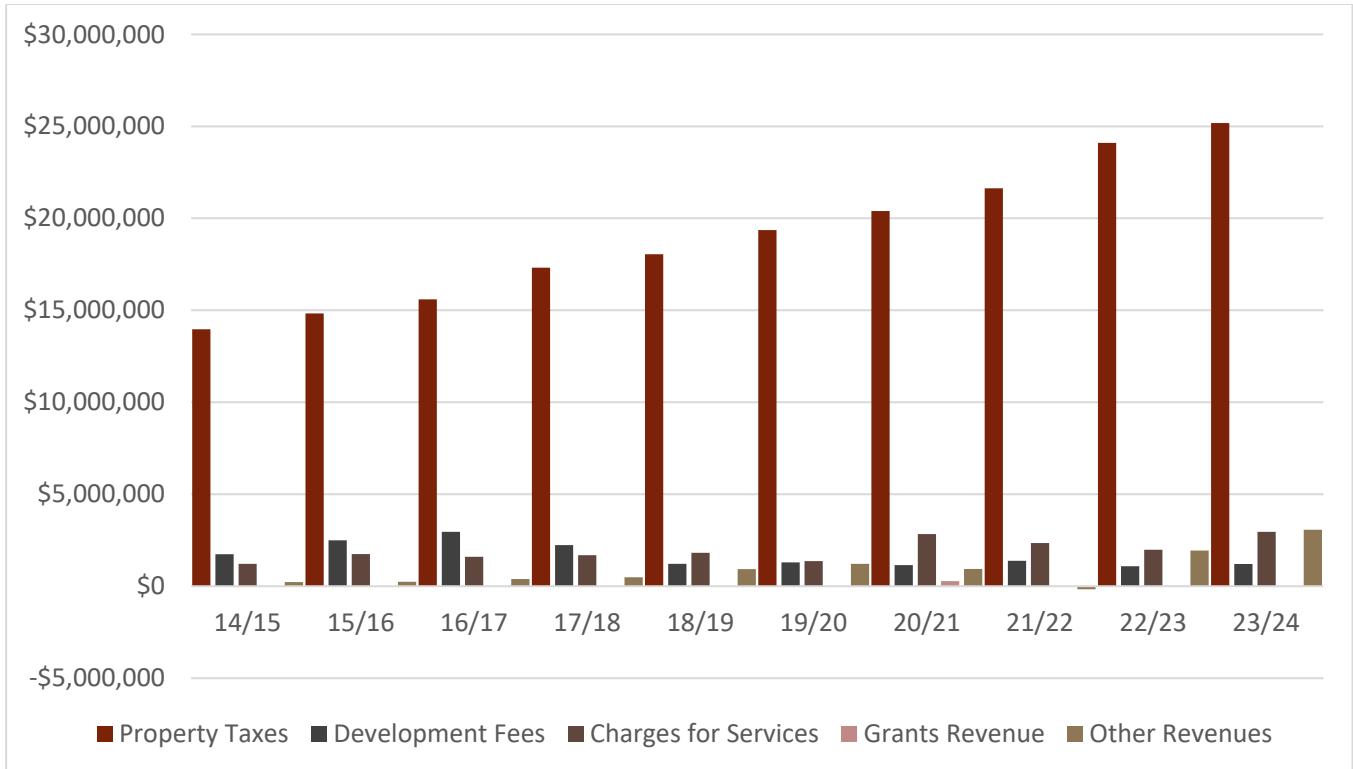
**El Dorado Hills County Water District  
Expenditures by Function  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)**



Fiscal Year	Salaries and Benefits	Services and Supplies	Capital Outlay/Debt Service	Total
2014/15	\$ 13,037,571	\$ 1,589,074	\$ 4,194,193	\$ 18,820,838
2015/16	15,152,287	1,622,224	2,016,496	18,791,007
2016/17	14,722,340	1,781,109	773,344	17,276,793
2017/18	16,672,621	1,745,861	579,635	18,998,117
2018/19	16,200,363	1,695,539	1,189,046	19,084,948
2019/20	16,340,848	2,340,172	384,327	19,065,347
2020/21	18,544,320	2,109,629	448,259	21,102,208
2021/22	20,170,571	2,219,721	5,506,220	27,896,512
2022/23	20,672,951	2,827,777	11,040,925	34,541,653
2023/24	24,096,831	3,410,347	1,510,111	29,017,289

Source: El Dorado Hills County Water District Financial Records

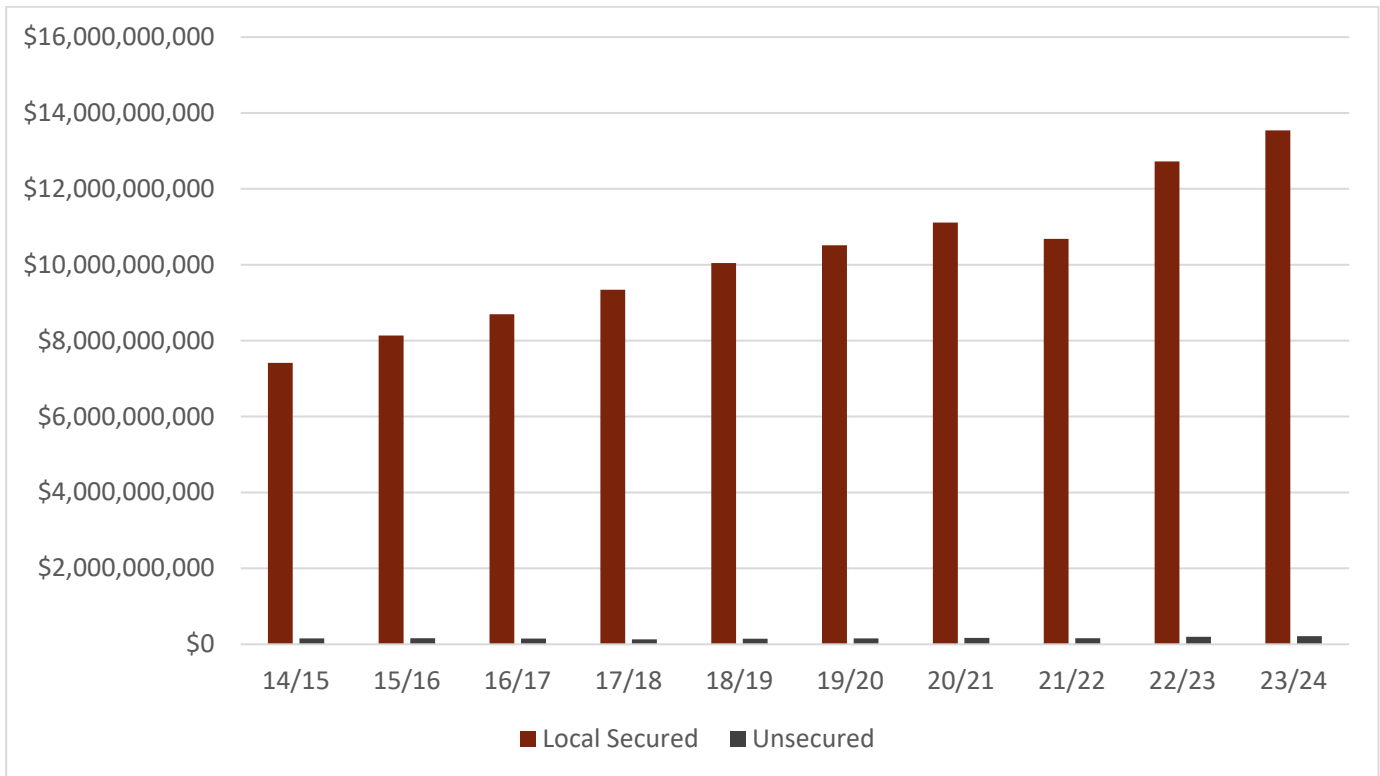
**El Dorado Hills County Water District  
General Revenues by Source  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)**



Fiscal Year	Property Taxes	Development Fees	Charges for Services	Grants Revenue	Other Revenues	Total
2014/15	\$13,969,063	\$1,737,512	\$1,213,829	-	\$218,227	\$17,138,631
2015/16	14,831,881	2,489,829	1,746,363	-	237,205	19,305,278
2016/17	15,593,084	2,954,286	1,595,764	-	382,152	20,532,723
2017/18	17,315,334	2,229,285	1,686,713	-	478,236	21,709,568
2018/19	18,045,958	1,209,930	1,816,922	-	924,880	21,997,690
2019/20	19,363,312	1,286,926	1,361,426	-	1,213,703	23,225,367
2020/21	20,399,159	1,146,558	2,827,353	\$269,945	930,838	25,573,853
2021/22	21,630,784	1,376,668	2,344,181	-	(170,426)	25,181,207
2022/23	24,102,775	1,083,578	1,974,824	24,683	1,937,837	29,123,697
2023/24	25,183,435	1,200,203	2,948,390	-	3,084,750	32,416,778

Source: El Dorado Hills County Water District Financial Records

**El Dorado Hills County Water District  
Assessed Value of Taxable Property  
Last Ten Fiscal Years**



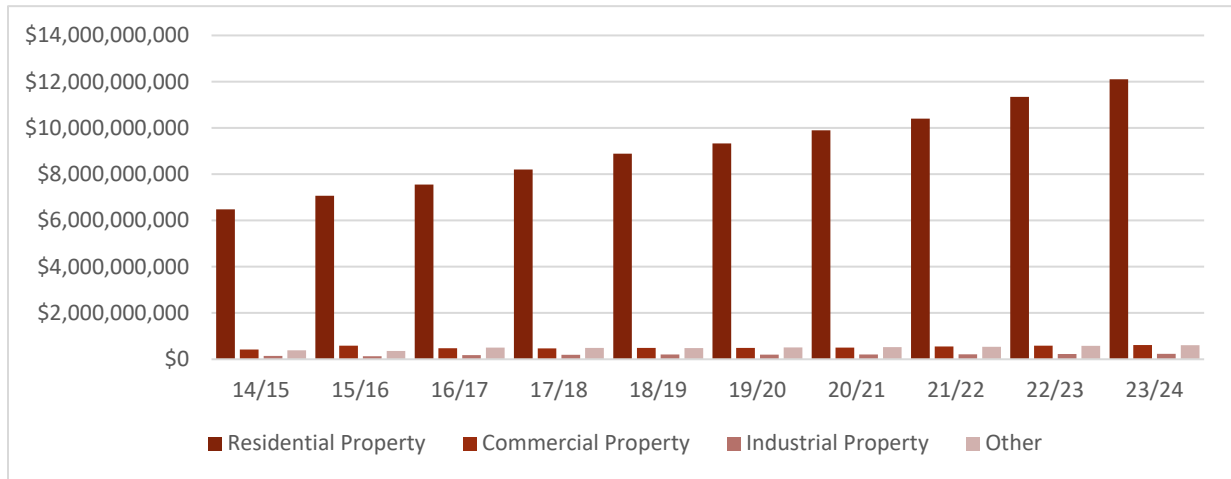
Fiscal Year	Local Secured	Unsecured	Total Assessed Value
2014/15	\$ 7,413,436,181	\$ 155,826,717	\$ 7,569,262,898
2015/16	8,136,222,864	159,182,960	8,295,405,824
2016/17	8,697,091,406	149,471,838	8,846,563,244
2017/18	9,338,201,557	128,621,737	9,466,823,294
2018/19	10,042,289,707	145,220,467	10,187,510,174
2019/20	10,513,078,351	154,591,806	10,667,670,157
2020/21	11,112,618,658	165,537,213	11,278,155,871
2021/22	11,680,235,164	157,668,653	11,837,903,817
2022/23	12,723,037,207	194,823,969	12,917,861,176
2023/24	13,538,657,736	211,282,228	13,749,939,964

Sources: El Dorado County Auditor Certified Values by Tax Base; Sacramento County Department of Finance Auditor-Controller Equalized Assessed Valuation Report

# El Dorado Hills County Water District

## Assessed and Estimated Actual Value of Taxable Property

### Last Ten Fiscal Years



Real Secured Property					
Fiscal Year	Residential Property	Commercial Property	Industrial Property	Other (c)	Total
14/15	\$ 6,477,726,657	\$ 413,604,705	\$ 141,376,533	\$ 380,728,286	\$ 7,413,436,181
15/16	7,067,889,880	483,927,207	127,780,678	356,625,099	8,136,222,864
16/17	7,551,387,153	470,660,892	173,372,997	501,670,364	8,697,091,406
17/18	8,199,466,352	468,439,386	186,008,117	484,287,702	9,338,201,557
18/19	8,880,539,858	482,952,186	202,115,599	476,682,064	10,042,289,707
19/20	9,325,947,176	484,844,612	198,075,997	504,210,566	10,513,078,351
20/21	9,891,287,240	496,433,497	201,753,534	523,144,387	11,112,618,658
21/22	10,395,574,365	546,996,029	206,345,757	531,319,013	11,680,235,164
22/23	11,338,605,334	584,781,636	220,933,583	578,716,654	12,723,037,207
23/24	12,098,509,622	610,626,205	226,846,235	602,645,674	13,538,657,736

Total Assessed Values					
Fiscal Year	Total Real Secured Property	Unsecured Property	Total Assessed (a)	Estimated Full Market (a)	Total Direct Tax Rate (b)
14/15	\$ 7,413,436,181	\$ 155,826,717	\$ 7,569,262,898	\$ 7,569,262,898	1%
15/16	8,136,222,864	159,182,960	8,295,405,824	8,295,405,824	1%
16/17	8,697,091,406	149,471,838	8,846,563,244	8,846,563,244	1%
17/18	9,338,201,557	128,621,737	9,466,823,294	9,466,823,294	1%
18/19	10,042,289,707	145,220,467	10,187,510,174	10,187,510,174	1%
19/20	10,513,078,351	154,591,806	10,667,670,157	10,667,670,157	1%
20/21	11,112,618,658	165,537,213	11,278,155,871	11,278,155,871	1%
21/22	11,680,235,164	157,668,653	11,837,903,817	11,837,903,817	1%
22/23	12,723,037,207	194,823,969	12,917,861,176	12,917,861,176	1%
23/24	13,538,657,736	211,282,228	13,749,939,964	13,749,939,964	1%

Source: ParcelQuest Data & Maps, El Dorado County; Sacramento County Department of Finance Auditor-Controller Equalized Assessed Valuation Report

- (a) The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local over rides. These values are considered to be full market values.
- (b) California local governments do not set their own direct tax rate. The State Constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area.
- (c) Includes District annexed secured property in Sacramento County

## El Dorado Hills County Water District Property Tax Levies and Collections Last Ten Fiscal Years



Fiscal Year	Property Taxes	Current Collections	Percent of Levy Collected (a)	Value of Property Subject to Local Tax Rate
2014/15	\$ 13,712,412	\$ 13,712,412	100%	\$ 7,569,262,898
2015/16	14,575,230	14,575,230	100%	8,295,405,824
2016/17	15,593,084	15,593,084	100%	8,846,563,244
2017/18	16,815,334	16,815,334	100%	9,466,823,294
2018/19	18,124,296	18,124,296	100%	10,187,510,174
2019/20	19,124,679	19,124,679	100%	10,667,670,157
2020/21	20,312,516	20,312,516	100%	11,278,155,871
2021/22	21,539,839	21,539,839	100%	11,837,903,817
2022/23	24,003,556	24,003,556	100%	12,917,861,176
2023/24	25,077,854	25,077,854	100%	13,749,939,964

Source: El Dorado Hills County Water District Financial Records and El Dorado County/Sacramento County Tax Rolls

(a) El Dorado Hills County Water District participates in a Teeter Plan wherein it receives three distributions equal to the actual amount of property taxes collected. Any delinquencies at June 30 are purchased by the Counties and remitted to El Dorado Hills County Water District. As part of the plan, the Counties retain the penalties and interest on the delinquent taxes.

**El Dorado Hills County Water District  
Direct and Overlapping Property Tax Rates  
Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Basic County Wide Levy</b>	<b>Los Rios Community College District</b>	<b>Rescue Unified School District</b>	<b>Buckeye Unified School District</b>	<b>El Dorado High School District</b>	<b>Folsom- Cordova IMP</b>	<b>Total</b>
2014/15	1.0000	0.0113	0.0319	0.0271	0.0199	0.1572	1.2474
2015/16	1.0000	0.0091	0.0326	0.0255	0.0196	0.1284	1.2152
2016/17	1.0000	0.0141	0.0312	0.0207	0.0183	0.1551	1.2394
2017/18	1.0000	0.0130	0.0294	0.0205	0.0164	0.2136	1.2929
2018/19	1.0000	0.0131	0.0268	0.0196	0.0147	0.1732	1.2474
2019/20	1.0000	0.0232	0.0294	0.0199	0.0157	0.1645	1.2527
2020/21	1.0000	0.0223	0.0295	0.0195	0.0129	0.2319	1.3161
2021/22	1.0000	0.0249	0.0298	0.0196	0.0138	0.4128	1.5009
2022/23	1.0000	0.0226	0.0275	0.0186	0.0110	0.2975	1.3771
2023/24	1.0000	0.0192	0.0255	0.0180	0.0102	0.2269	1.2998

Source: El Dorado County and Sacramento County Tax Rolls

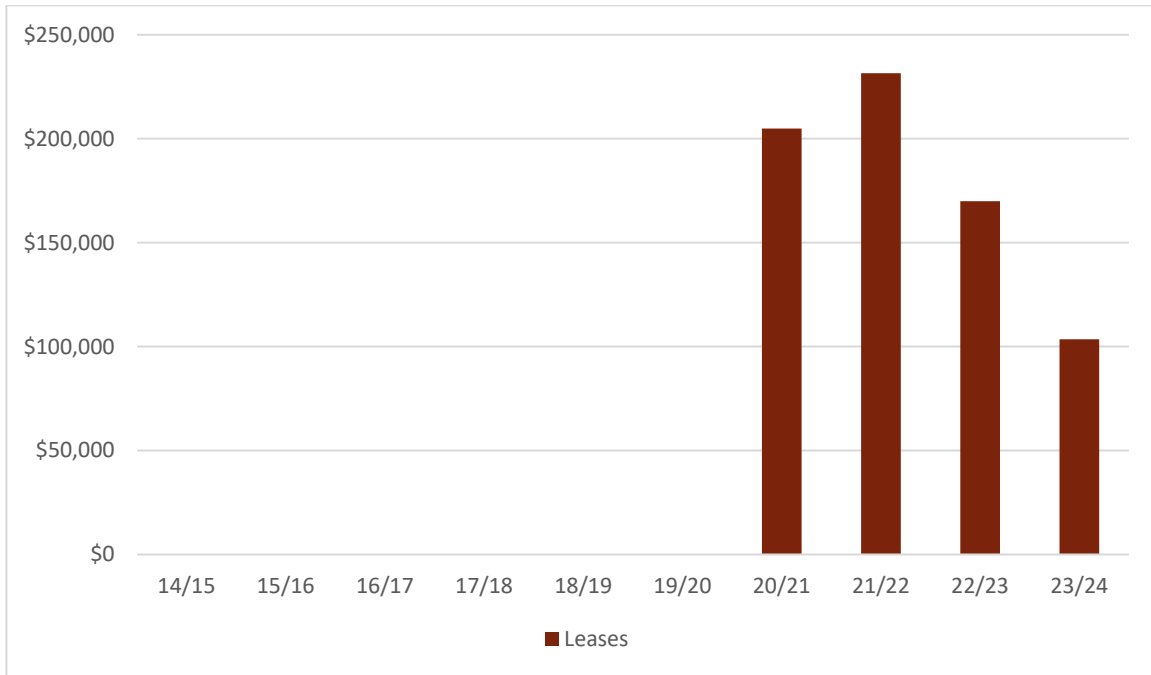


**El Dorado Hills County Water District  
Principal Property Taxpayers  
Current and Nine Years Ago**

Taxpayer	2023-24			2014-15		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
OAKMONT PROPERTIES ELEMENT 79 A DE LLC & OAKMONT P	\$87,311,999	1	0.64%			
ARG STELDCA001 A DE LLC	61,417,158	2	0.45%			
RIDGE EDH TOWN CENTER OWNER A DE LLC	49,300,000	3	0.36%			
ELLIOTT HOMES INC AN AZ CORP	37,626,825	4	0.28%			
SI 48 A CA LLC	35,656,720	5	0.26%	\$35,544,632	2	0.44%
OAKMONT PROP LESARRA A DE LLC	32,427,547	6	0.24%			
PROMONTORY CONSTRUCTION COMPANY A CA LLC	31,463,440	7	0.23%			
ELLIOT HOMES, INC.	28,865,559	8	0.21%	22,869,024	8	0.28%
TARGET CORPORATION A MN CORP	28,233,194	9	0.21%	22,869,024	8	0.28%
EDH RETIREMENT RESIDENCE WA LP	28,186,498	10	0.21%			
CALIF PHYSICIANS SERVICE D				57,899,940	1	0.71%
TOWN CENTER EAST LP				34,938,688	3	0.43%
DST REALTY OF CA INC				23,816,253	4	0.29%
MARKETPLACE AT TOWN CTR CA				23,723,771	5	0.29%
LENNAR HOMES OF CA A CA CO				23,590,474	6	0.29%
LBA RLTY FUND III CO II DE				23,469,000	7	0.29%
LESARRA OWNER A DE LLC				22,818,000	9	0.28%
SERRANO ASSOCIATES LLC				22,135,842	10	0.27%
	<u>\$416,810,671</u>		<u>3.08%</u>	<u>\$290,805,624</u>		<u>3.57%</u>

Source: ParcelQuest Data & Maps, El Dorado County ; Sacramento County Assessor

# El Dorado Hills County Water District Ratio of Outstanding Debt by Type Last Ten Fiscal Years



Fiscal Year	Leases/Subscriptions	Total Primary Government	Percentage of Personal Income <sup>[1]</sup>	Debt per Capita <sup>[1]</sup>
14/15	-	-	0%	-
15/16	-	-	0%	-
16/17	-	-	0%	-
17/18	-	-	0%	-
18/19	-	-	0%	-
19/20	-	-	0%	-
20/21	\$ 204,852	\$ 204,852	1.3%	\$4.10
21/22	231,497	231,497	1.5%	4.70
22/23	169,921	169,921	1.0%	3.42
23/24	103,498	103,498	n/a <sup>[2]</sup>	2.05

<sup>[1]</sup> See page 64 (Demographic Statistics) for population data and page 65 for personal income.

<sup>[2]</sup> Information unavailable at time of report.

Source: El Dorado Hills County Water District Financial Records

**El Dorado Hills County Water District**  
**Computation of Direct and Overlapping Debt**  
**June 30,2024**

<u>2023-24 Assessed Valuation: \$13,749,939,964</u>	<b>Total Debt 6/30/24</b>	<b>% Applicable <sup>(1)</sup></b>	<b>District's Share of Debt 6/30/24</b>
<b>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT</b>			
Los Rios Community College District	\$399,905,000	5.169%	\$20,671,089
Folsom-Cordova Unified School District School Facilities Improvement District No. 2	10,102,054	0.154	15,557
Folsom-Cordova Unified School District School Facilities Improvement District No. 3	182,202,919	0.630	1,147,878
El Dorado Union High School District	56,620,831	46.378	26,259,609
Buckeye Union School District	20,025,000	69.999	14,017,300
Rescue Union School District	14,263,457	66.642	9,505,453
El Dorado Hills County Water District	103,498	100.	103,498
El Dorado County Community Facilities Districts	113,750,000	77.235 - 100.	109,736,531
California Statewide Communities Development Authority Assessment Districts	19,061,827	100.	19,061,827
<b>TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT</b>			<b>\$200,518,742</b>
<b>OVERLAPPING GENERAL FUND DEBT</b>			
El Dorado County General Fund Obligations	\$54,245,000	31.693%	\$17,191,868
Sacramento County General Fund Obligations	104,675,553	0.013	13,608
Sacramento County Pension Obligation Bonds	433,295,000	0.013	56,328
Sacramento County Office of Education General Fund Obligations	1,645,000	0.013	214
El Dorado Union High School District Certificates of Participation	15,545,000	46.378	7,209,460
Buckeye Union School District Certificates of Participation	12,345,000	69.999	8,641,377
Rescue Union School District Certificates of Participation	9,770,000	66.642	6,510,923
City of Folsom General Fund Obligations	622,815	0.149	928
<b>TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>			<b>\$39,624,706</b>
Less: Sacramento County supported obligations			1,438
<b>TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>			<b>\$39,623,268</b>
<b>OVERLAPPING TAX INCREMENT DEBT</b>			
<b>GROSS COMBINED TOTAL DEBT</b>			<b>\$240,142,010 <sup>(2)</sup></b>
<b>NET COMBINED TOTAL DEBT</b>			<b>\$240,143,448</b>

<sup>(1)</sup> The percentage of overlapping debt applicable to the District is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the District divided by the overlapping district's total taxable assessed value.

<sup>(2)</sup> Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded lease obligations.

**Ratios to 2023-24 Assessed Valuation:**

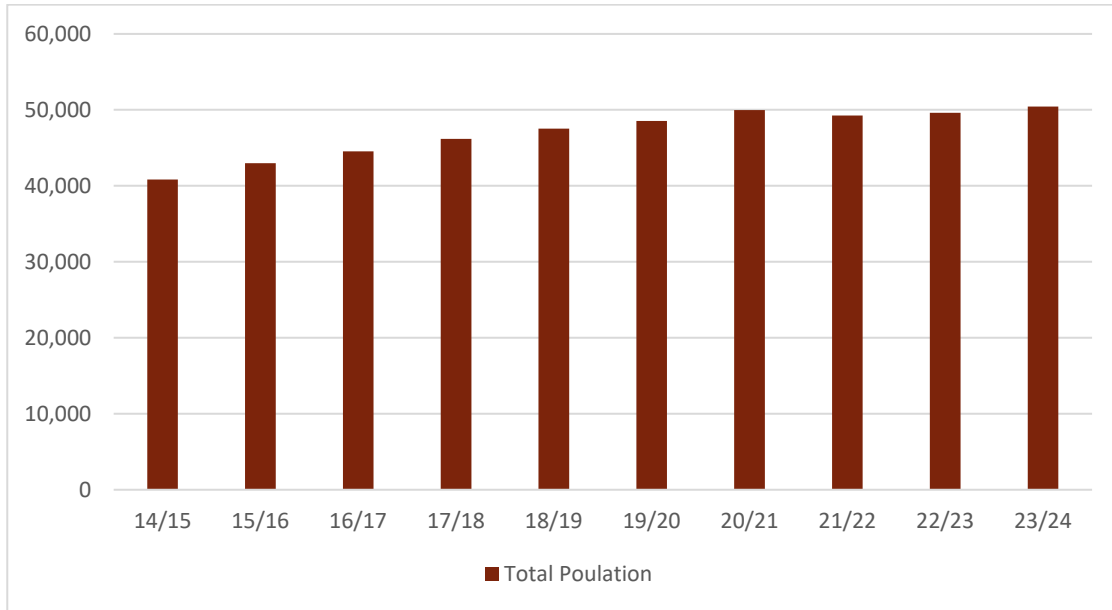
<b>Direct Debt</b>	<b>0.00%</b>
Total Direct and Overlapping Tax and Assessment Debt	1.46%
Gross Combined Total Debt	1.75%
Net Combined Total Debt	1.75%

Source: California Municipal Statistics

# El Dorado Hills County Water District

## Demographic Statistics

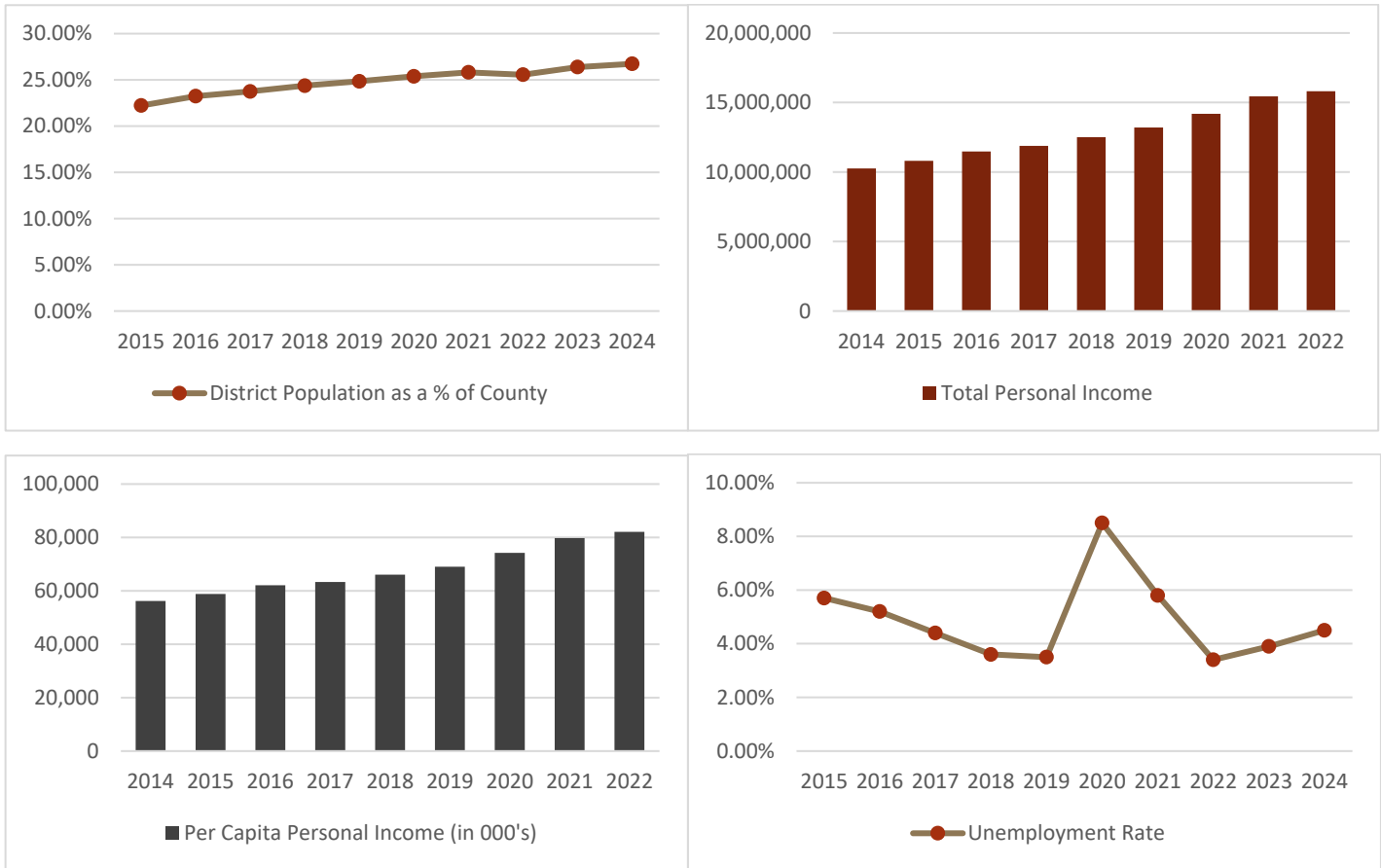
### Last Ten Fiscal Years



Year	Unincorporated Population	% Increase
2015	40,836	1.89%
2016	42,966	5.22%
2017	44,530	3.64%
2018	46,173	3.69%
2019	47,530	2.94%
2020	48,540	2.12%
2021	49,960	2.93%
2022	49,244	-1.43%
2023	49,617	0.76%
2024	50,425	1.63%

Source: California Department of Finance

## El Dorado Hills County Water District Demographic and Economic Statistics Last Ten Fiscal Years



Year	District Population	Total Personal Income (in \$ 000's)	Per Capita Personal Income	Unemployment Rate (%)	County Population	District Population as a % of County
2015	40,836	10,805,487	58,818	5.7%	183,711	22.23%
2016	42,966	11,479,612	62,076	5.2%	184,929	23.23%
2017	44,530	11,874,184	63,328	4.4%	187,502	23.75%
2018	46,173	12,509,360	66,033	3.6%	189,442	24.37%
2019	47,530	13,203,465	68,992	3.5%	191,376	24.84%
2020	48,540	14,187,909	74,197	8.5%	191,220	25.38%
2021	49,960	15,436,024	79,736	5.8%	193,590	25.81%
2022	49,244	15,808,893	82,062	3.4%	192,646	25.56%
2023	49,617	16,248,484	84,533	4.0%	192,215	25.81%
2024	50,425	n/a <sup>[1]</sup>	n/a <sup>[1]</sup>	4.5%	188,583	26.74%

<sup>[1]</sup> Information unavailable at time of report.

Sources: United States Bureau of Economic Analysis (revised personal income, per capita personal income and County population statistics for 2015-2023), California Department of Finance (District Population), California Department of Finance (Report E-4) (2024 County population), Employment Development Department (Unemployment Rate %)

Note: All data presented is for El Dorado County except District population.

**El Dorado Hills County Water District  
Private Sector Principal Employers  
Current Year and Nine Years Ago**

Employer	2024			2015		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
El Dorado County	1,975	1	2.20%	1,860	1	2.25%
Marshall Medical Center	1,442	2	1.60%	1,202	4	1.46%
Red Hawk Casino	1,200	3	1.33%	1,300	3	1.57%
Barton Healthcare Systems	907	4	1.01%	840	6	1.02%
Safeway	843	5	0.94%	694	9	0.84%
U.S Government	623	6	0.69%	788	7	0.95%
Sierra at Tahoe <sup>[1]</sup>	600	7	0.67%			
State of California	548	8	0.61%	743	8	0.90%
Buckeye Union Elementary School	540	9	0.60%			
Lake Tahoe Unified School District	360	10	0.40%			
Blue Shield of California				1,341	2	1.62%
DST Output				850	5	1.03%
El Dorado County Office of Education				669	10	0.81%
Total	9,038		10.05%	10,287		12.45%

<sup>[1]</sup> Peak season employment.

Sources: Sacramento Business Journal, El Dorado Irrigation District Annual Comprehensive Financial Report

Note: Information presented is for El Dorado County since separate data is not available for the District.

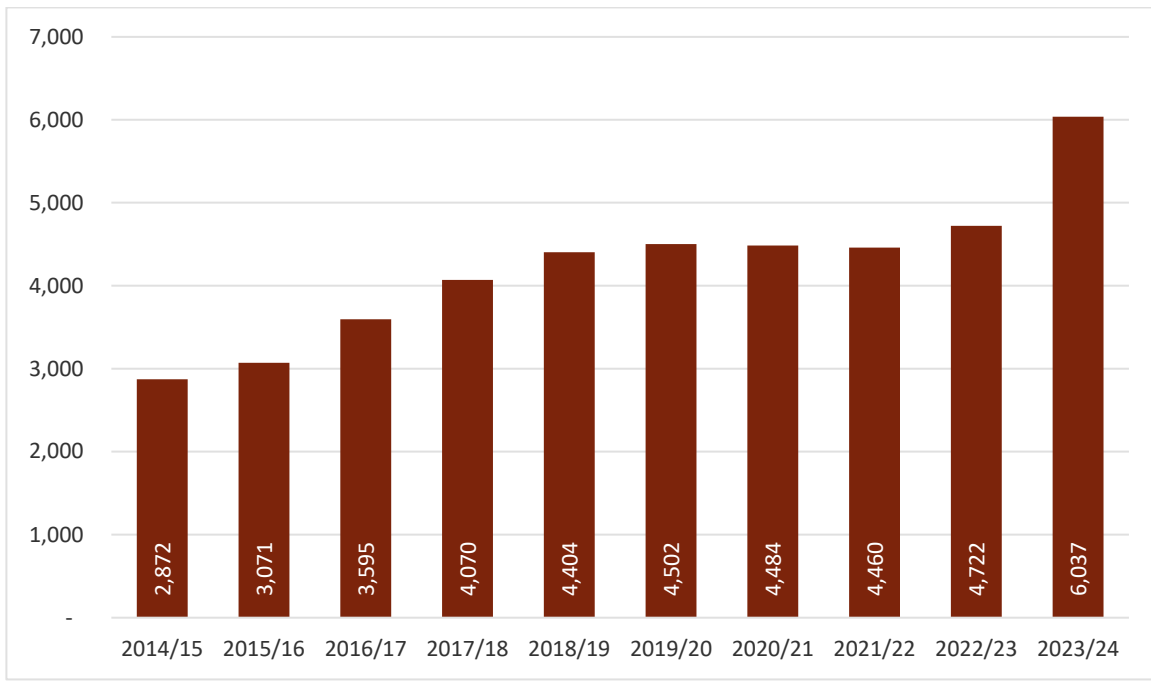
**El Dorado Hills County Water District  
Summary of District Activities  
Fiscal Year 2023-2024**

CATEGORY	TOTAL	% CHANGE
POPULATION	50,425	2.16%
OPERATIONAL FIRE STATIONS	5	0%
INCIDENTS	6,037	12.55%
TOTAL FULL-TIME EMPLOYEES	91	1.10%
WORKERS' COMPENSATION CLAIMS		
Claims Expenditures	\$118,050	-4.06%
LEAVE HOURS		
Sick Leave Used	8,160	10.73%
Service-Connected Disability Leave	3,405	40.12%
Vacation Time Used	14,728	6.40%
TRAINING FOR SUPPRESSION PERSONNEL		
Total Training Hours	15,477	2.68%

Sources: Various Divisions within El Dorado Hills County Water District

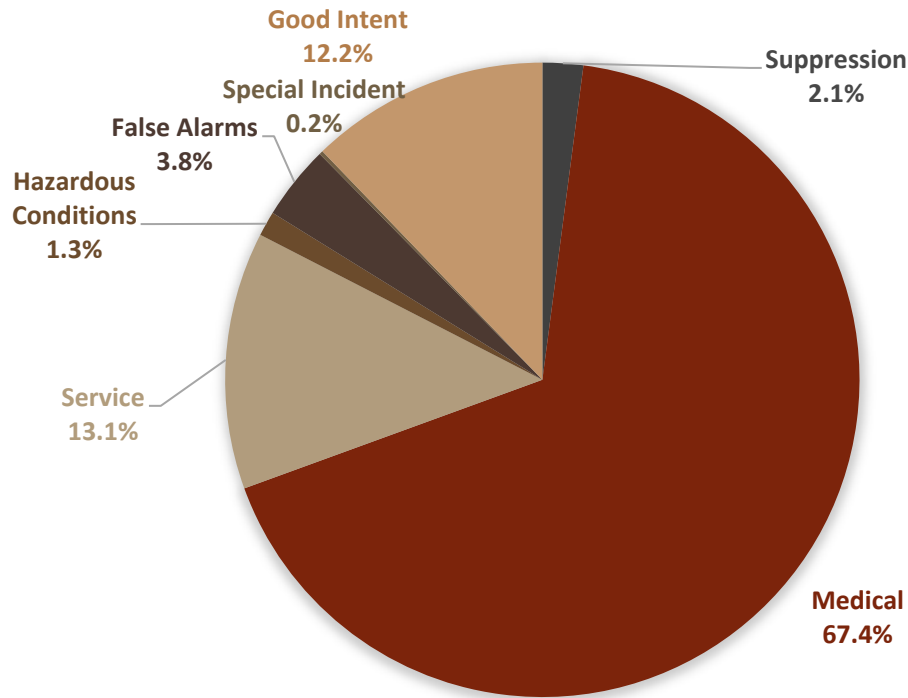


**El Dorado Hills County Water District  
Total Responses  
Fiscal Year 2022-2023**



Sources: El Dorado Hills County Water District Operations Division

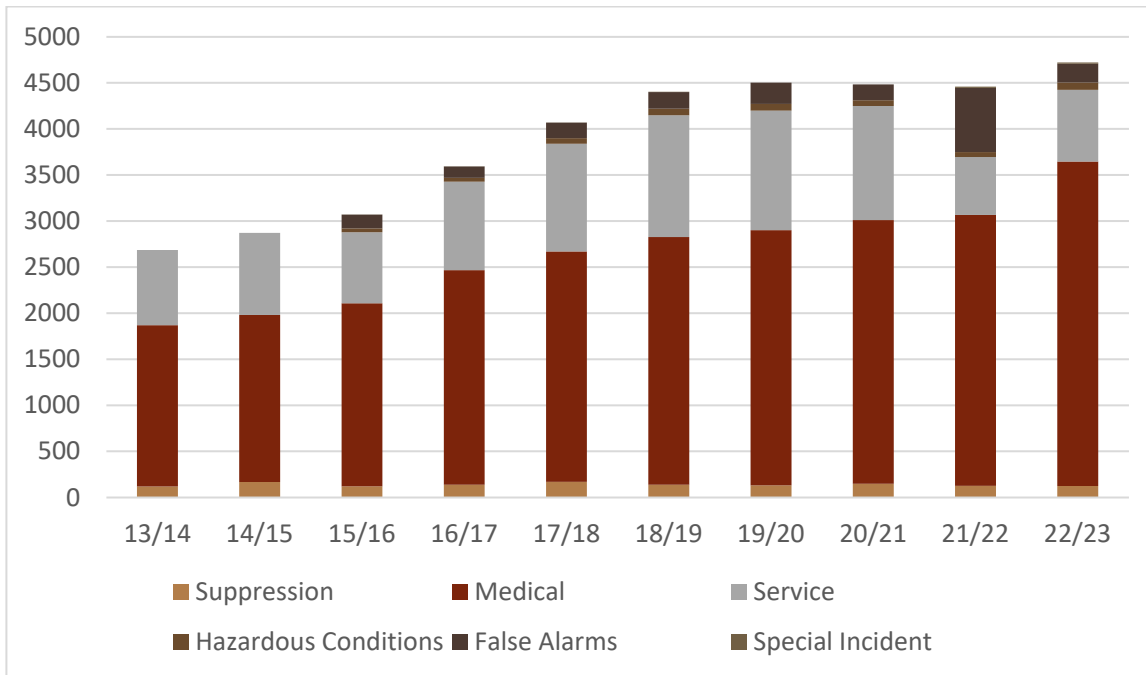
# El Dorado Hills County Water District Emergency Response Detail Analysis Fiscal Year 2023-2024



CATEGORY DESCRIPTION	NUMBER OF INCIDENTS
Suppression	125
Medical	4,067
Service	792
Hazardous Conditions	76
False Alarms	229
Special Incident	12
Good Intent	736

Sources: El Dorado Hills County Water District Operations Division

## El Dorado Hills County Water District Emergency Response Detail Analysis Last Ten Fiscal Years



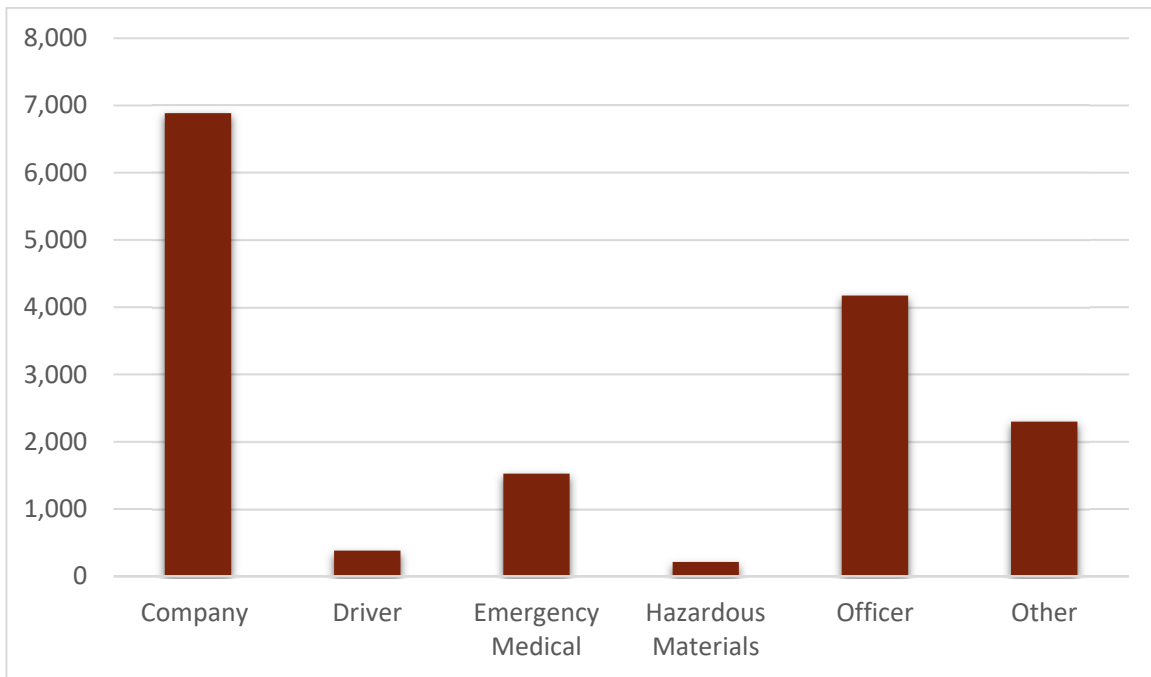
FUNCTION	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Suppression	167	121	137	169	138	131	148	126	124	125
Medical	1,813	1,986	2,330	2,501	2,688	2,770	2,863	2,941	3,522	4,067
Service	892	772	960	1,169	1,323	1,297	1,238	628	775	792
Hazardous Conditions	-	41	42	61	71	73	63	53	80	76
False Alarms	-	150	123	168	180	231	172	698	204	229
Special Incident	-	1	3	2	4	-	-	14	17	12
Good Intent*	-	-	-	-	-	-	-	-	642	736

Sources: El Dorado Hills County Water District Operations Division

\*Call data for the Good Intent category is not available prior to fiscal year 2022/2023

**El Dorado Hills County Water District**  
**Training Hours**  
**Fiscal Year 2023-24**

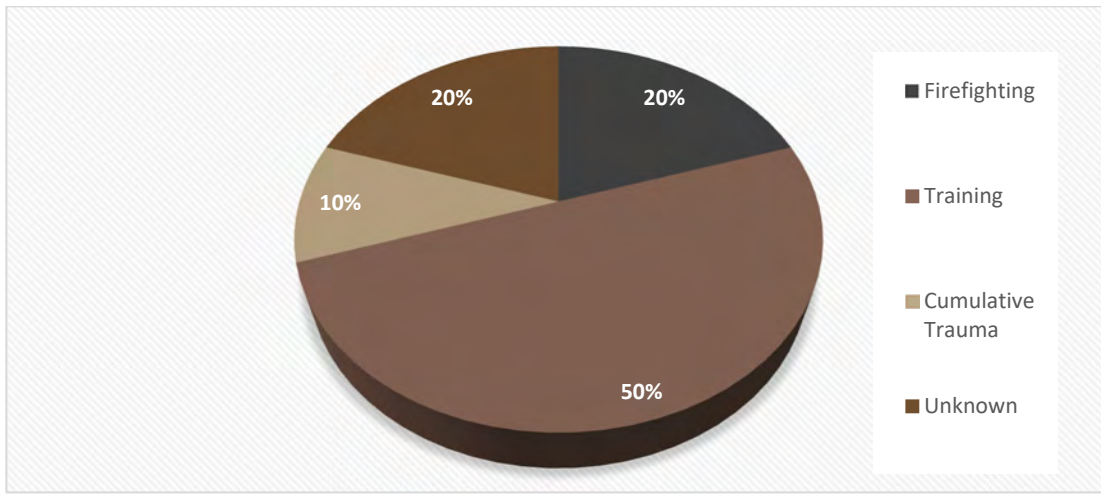
TRAINING CATEGORY	HOURS
Company	6,885
Driver	381
Emergency Medical	1,526
Hazardous Materials	213
Officer	4,173
Other	2,299
Total Training Hours	15,477



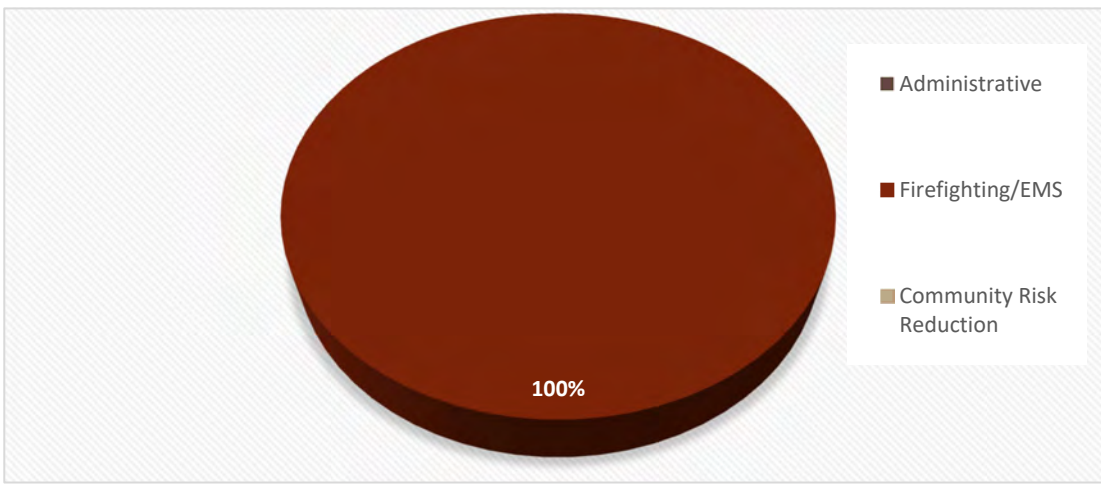
Sources: El Dorado Hills County Water District Operations Division

## El Dorado Hills County Water District Service-Connected Injury/Illness Report Fiscal Year 2023-24

Incident Activity	Number	Percentage of Total
Firefighting	2	20%
Training	5	50%
Cumulative Trauma	1	10%
Unknown	2	20%
Total Number of Medical Injuries	10	



Employee Category	Number	Percentage of Total
Administrative	-	-
Firefighting/EMS	10	100%
Community Risk Reduction	-	-
Total Number of Medical Injuries	10	



Sources: El Dorado Hills County Water District Human Resources Division

# El Dorado Hills County Water District

## Staffing Summary

### Last Ten Fiscal Years

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<b>Office of the Fire Chief</b>										
Fire Chief	1	1	1	1	1	1	1	1	1	1
Deputy Chief	0	0	0	0	0	0	0	0	0	1
Administrative Support	0	0	0	0	0	0.5	1	0.5	.5	1
Community Risk Reduction	3	3	3	3	3	4	4	4	9	10
Training Coordinator	0	0	0	0	0	0	0	0	1	1
<b>Operations</b>										
Deputy Chief	1	1	1	1	1	1	1	1	1	1
Administrative Support	0	0	0	0	0	1	1	1	1	0.5
Emergency Medical Services	0	0	0	0	0	0.5	0	0.5	0.5	6
Training/Safety	1	1	1	1	1	0.5	0	0.5	0.5	1
Fire Suppression	54	54	55	55	55	57	56	57	61	62
Operations Specialist	1	1	1	1	1	0	1	0	0	0
Fire Equipment Mechanic	0	0	0	0	0	0	0	1	1	1
<b>Administration/Support Services</b>										
Deputy Chief	1	1	1	1	1	1	1	1	1	1
Administrative Support	2	2	2	2	3	0.675	0.675	1	.5	.5
Human Resources	0	0	0	0	0	1.5	1	1.5	2	2
Finance	2	2	2	2	2	2	2	2	2	2
<b>TOTAL</b>	<b>66</b>	<b>66</b>	<b>67</b>	<b>67</b>	<b>68</b>	<b>70.675</b>	<b>69.675</b>	<b>72</b>	<b>82</b>	<b>91</b>

Sources: El Dorado Hills County Water District Records

**El Dorado Hills County Water District**  
**Capital Asset Statistics**  
**Last Ten Fiscal Years**

ASSET CATEGORY	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Fire Stations	5	5	5	5	5	5	5	5	5	5
Ladder Trucks	1	1	1	1	1	1	1	1	1	1
Engines	9	9	8	8	9	10	10	10	11	11
Patrol Units	0	1	1	2	2	2	2	0	0	2
Water Tenders	2	2	1	1	1	1	1	1	1	1
Air Support Vehicles	1	1	1	1	1	1	1	1	1	1
Special Operations Vehicles	1	1	1	1	1	1	1	1	2	2
Staff Vehicles	3	3	4	4	5	5	5	5	10	10
Prevention Vehicles	4	4	5	5	5	5	5	4	4	7
Utility Vehicles	4	4	4	4	4	5	5	4	6	2

Sources: El Dorado Hills County Water District Records





# Compliance Report



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550 Howe Avenue, Suite 210  
Sacramento, California 95825

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

REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

To the Board of Directors  
El Dorado Hills County Water District  
(dba El Dorado Hills Fire Department)  
El Dorado Hills, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the El Dorado Hills Fire Department (dba El Dorado Hills Fire Department) (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 13, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Richardson & Company, LLP*

December 13, 2024



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El Dorado Hills County Water District  
1050 Wilson Blvd., El Dorado Hills, CA 95762  
Phone: 916-933-6623

*Resolution No. 2025-01*  
*El Dorado Hills County Water District*

*Resolution of Appreciation*  
*To*  
*Fire Chief Maurice Johnson*

WHEREAS, **FIRE CHIEF MAURICE JOHNSON** has provided loyal, dedicated, and outstanding service to the community of El Dorado Hills and the El Dorado Hills Fire Department during his six years of service from January 1, 2019, through December 30, 2024; and

WHEREAS, Fire Chief Johnson brought his vast knowledge and experience in both Firefighting and Emergency Medical Service Operations; became known for his strong work ethic and creative ideas; demonstrated the admirable characteristic of being able to approach challenging situations with a positive attitude; focused on building positive relationships and partnerships within the Department and Statewide partners; and

WHEREAS, Fire Chief Johnson has given unselfishly of his time and interest during the years that he served the District, particularly with regard to providing excellence in all areas of responsibility such as building a state-of-the art training facility, focusing on the delivery of training classes, replaced many of the Department's fire apparatus, and offering his knowledge and experience to help educate others; and

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE EL DORADO HILLS COUNTY WATER DISTRICT, that this Board does, on behalf of the District and all its inhabitants, express warm thanks and gratitude to FIRE CHIEF MAURICE JOHNSON for his dedication and commitment as a Fire Chief and does further extend to him best wishes in his retirement from the El Dorado Hills Fire Department and for continued success in all future endeavors.

PASSED AND ADOPTED THIS 16th DAY OF JANUARY 2025.

---

Greg Durante, President

ATTEST:

---

Jessica Braddock, Board Secretary





# El Dorado Hills Fire Department

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1050 Wilson Blvd. • El Dorado Hills, CA 95762 • Phone (916) 933-6623 • Fax (916) 933-5983

**DATE:** January 16, 2025

**TO:** Board of Directors

**AGENDA ITEM:** Item XIV-C

**SUBJECT:** Updated Position Authorization Document and New Organizational Chart

## TOPIC

Staff requests the Board of Directors approve the updated Position Authorization Document (PAD) and New Organizational Chart.

## SUMMARY

On December 31, 2024, Chief Lilienthal was appointed the Interim Fire Chief. Chief Lilienthal presented a plan to decrease the trajectory of current operational expenditures.

Two positions have become vacant in the last forty-five (45) days.

On December 11, 2024, the Human Resources Specialist position became vacant. Chief Lilienthal directed the reassignment of one Administrative Assistant II (who was previously dedicated to supporting the Fire Chief) to fill the Human Resources Specialist position. This position will also support the Fire Chief 25% of the time. The vacated Administrative Assistant II position will be left UNFILLED.

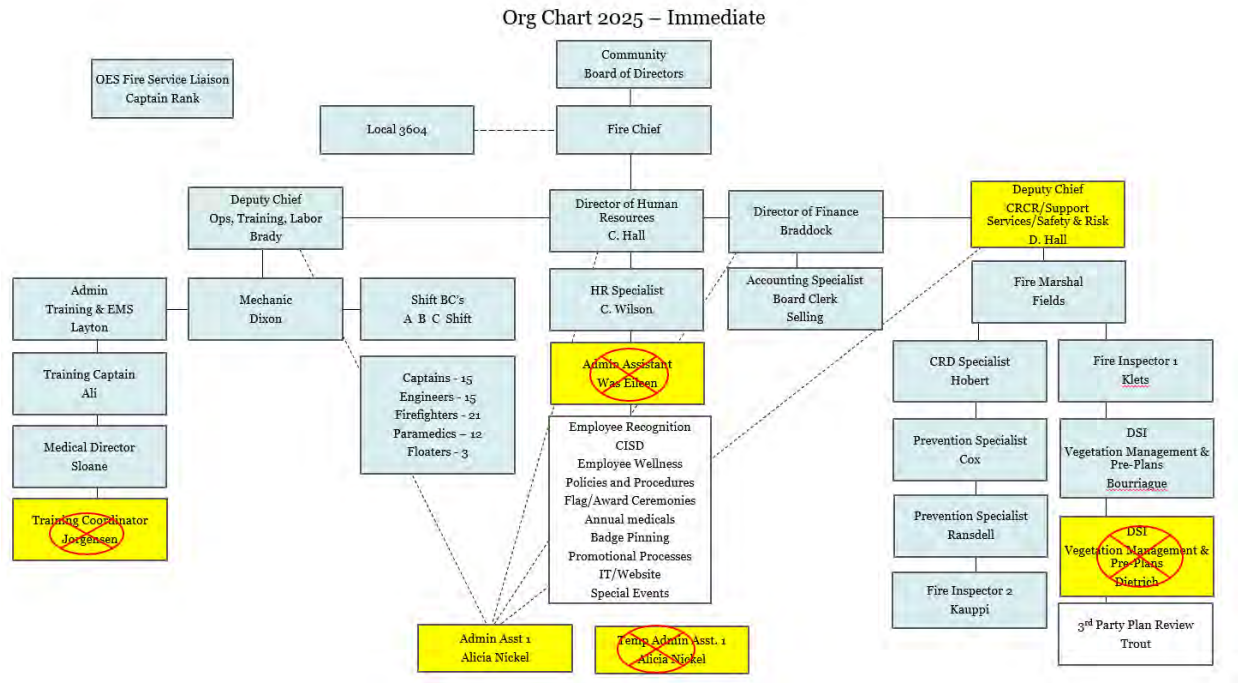
Also, on January 3, 2025, the Administrative Training Coordinator position became vacant. This position will be left UNFILLED.

On January 2, 2025, one Limited Term Defensible Space Inspector was noticed that we would be ending their Limited Term position effective January 31, 2025. This position was originally filled to meet the obligations of a contract with El Dorado County that has already ended.

The current Temporary Administrative Assistant 1 will be converted to full-time as part of the staffing needed to meet the workload demands created by vacating the three (3) positions shown above.

The Department maintains a PAD for all positions. Attached is the updated PAD showing the changes to the positions.

## New Organizational Chart



## FISCAL IMPACT

There is projected savings that will result from the proposed changes.. The estimated savings are as follows:

1. Vacated Administrative Assistant II position	\$(150,000)
2. Vacated Administrative Training Coordinator position	\$(180,000)
3. Eliminated Defensible Space Inspector position	\$(72,000)
4. Part Time Administrative Assistant I to Full Time	\$3,000

**TOTAL SAVINGS    \$399,000**

## RECOMMENDATION

Staff requests the Board of Directors approve the updated Position Authorization Document (PAD) and New Organizational Chart.

Submitted by:

Michael Lilienthal

Michael Lilienthal  
Interim Fire Chief

*"Serving the Communities of El Dorado Hills, Rescue and Latrobe"*



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2024/25

Effective 1/7/2025

SUMMARY				
Full-time Positions				
	Authorized Positions 2024/25 Final Budget	Current Filled Positions	Authorized Positions Effective 1/7/2025	Proposed Change in Authorized Positions
Office of the Fire Chief	12	10	10	-2
Operations Branch	70.5	71	71	0.5
Administration Branch	5.5	6	5	-0.5
Total	88	87	86	-2



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2024/25

Effective 1/7/2025

OFFICE OF THE FIRE CHIEF				
Position	Authorized Positions 2024/25 Final Budget	Current Filled Positions	Authorized Positions Effective 1/7/2025	Proposed Change in Authorized Positions
Fire Chief	1	1	1	
Deputy Chief, CRCR/Support Services/Safety & Risk	0	1	1	1
Administrative Assistant II	1	0	0	-1
OES Fire Services Coordinator/Deputy Chief	1	0	1	
HOSTED TRAINING				
Training Coordinator	1	0	0	-1
COMMUNITY RISK REDUCTION				
Fire Marshal	1	1	1	
Fire Prevention Specialist	2	2	2	
Fire Prevention Inspector I	1	2	1	
Fire Prevention Inspector II	1	0	1	
Community Risk Reduction Technician	1	1	1	
Defensible Space Inspector Lead (Part-Time, Limited Term)	2	2	1	-1
Defensible Space Inspector Trainee (Part-Time, Limited Term)	0	0	0	
	12	10	10	-2



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2024/25

Effective 1/7/2025

OPERATIONS BRANCH				
Position	Authorized Positions 2024/25 Final Budget	Current Filled Positions	Authorized Positions Effective 1/7/2025	Proposed Change in Authorized Positions
Deputy Chief, Operations	1	1	1	
Administrative Assistant II, Operations Branch	0.5	1	1	0.5
Fire Equipment Mechanic	1	1	1	
FIRE SUPPRESSION				
Battalion Chiefs	3	3	3	
Fire Captains	15	15	15	
Fire Engineers	15	15	15	
Firefighters	24	24	24	
EMERGENCY MEDICAL SERVICES (EMS)				
Day Staff Captain, EMS	0	0	0	
Paramedics	10	10	10	
TRAINING/SAFETY				
Day Staff Captain, Training	1	1	1	
	70.5	71	71	0.5



## POSITIONS AND AUTHORIZATION DOCUMENT (PAD)

FY 2024/25

Effective 1/7/2025

ADMIN/SUPPORT SERVICES BRANCH				
Position	Authorized Positions 2024/25 Final Budget	Current Filled Positions	Authorized Positions Effective 1/7/2025	Proposed Change in Authorized Positions
Deputy Chief, Administration	1	1	0	-1
Administrative Assistant II	0.5	0	0	-0.5
Administrative Assistant I	0	1	1	1
HUMAN RESOURCES				
Director of Human Resources	1	1	1	
Human Resources Specialist	1	1	1	
FINANCE				
Director of Finance	1	1	1	
Accounting Analyst/Board Clerk	1	1	1	
INFORMATION TECHNOLOGY (IT)				
IT Network Specialist	0	0	0	
	5.5	6	5	-0.5

Dustin Hall  
**El Dorado Hills Fire Department**  
1050 Wilson Boulevard El Dorado Hills, California 95762

RE: Addendum to El Dorado Hills Fire Department RFQ

Dear Dustin:

Lawson SSP Group is pleased to present this addendum, offering an extension of the contract term from two (2) years to three (3) years as originally outlined in the RFQ. After careful consideration and in alignment with our recent discussions, we are pleased to confirm that all pricing from the original agreement will remain unchanged across all five (5) sites. To ensure we continue to meet industry expectations and maintain compliance with union standards, the labor rate will be adjusted from \$145.00 to \$160.00. We are committed to delivering the same exceptional service and value you have come to expect from Lawson SSP Group.

Term	02/01/2025 – 02/28/2026
------	-------------------------

Updated Billing Labor Rate
\$160.00 per hour

Site	Annual Investment	Quarterly Investment
Fire Station # 91	\$ 3,968.00	\$ 992.00
Fire Station # 87	\$ 8,323.00	\$ 2,080.75
Fire Station # 86	\$ 5,429.00	\$ 1,357.25
Fire Station # 85	\$ 8,320.00	\$ 2,080.00
Fire Station # 84	\$ 10,607.00	\$ 2,651.75
<b>Total</b>	<b>\$ 36,647.00</b>	<b>\$ 9,161.75</b>

To approve, execute this proposal and send a copy to Lawson Mechanical at  
[Service@LawsonMechanical.com](mailto:Service@LawsonMechanical.com).

**El Dorado Hills Fire Department**

**Lawson SSP Group**

ACCEPTED BY: \_\_\_\_\_

ACCEPTED BY: \_\_\_\_\_

NAME: \_\_\_\_\_

NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_





# El Dorado Hills Fire Department

---

1050 Wilson Blvd. • El Dorado Hills, CA 95762 • Phone (916) 933-6623 • Fax (916) 933-5983

**DATE:** January 16, 2025

**TO:** Board of Directors

**AGENDA ITEM:** Item XIV-E

**SUBJECT:** Station 86 Temporary Closure And Related Operational Issues; Emergency Plan For Continued Operations; Temporary Facility Planning Issues; Remediation Contractor To Address Existing Station Issues; Operational Issues Raised By Temporary Closure; And Authorization For The Chief To Implement All Necessary Measures To Maintain Effective Emergency Operations

## TOPIC

Staff requests that the Board of Directors authorize the emergency plan described by the Chief for continued operations; discuss temporary facility planning issues, select a remediation contractor to address existing Station issues, discuss operational issues raised by temporary closure, and authorize the Chief to implement all necessary measures to maintain effective emergency operations.

Staff also requested that the Board of Directors acknowledge the temporary housing solutions arranged by the Fire Chief, including the emergency lease of a fifth-wheel trailer and the lease of 981 Merrill Court, El Dorado Hills, CA 95762.

## SUMMARY

Station 86 is a twenty-four (24) year old fire station with a long history of water leaks. Over the past few months, there have been problems at Station 86 with water leaking from the windows and the roof. Firefighters at Station 86 identified visible mold. A mold test was completed by Mold Test Sacramento on November 8, 2024, and resulted in the need for a professional mold remediation company called Green Bee Restoration to remediate mold at Station 86.

After the remediation by Green Bee Restoration, the mold test company came back on December 27, 2024, for a retest. The mold retest report identified additional mold in the station. On January 8, 2025, Green Bee Restoration arrived back at Station 86 and found multiple different locations of mold in the station around the doors, windows, ceiling tiles, and in the attic areas. The fire station was deemed unsafe due to the mold with the exception of the apparatus floor areas.

Station 86's interior walls are covered in thick vinyl like wallpaper. If exposed to moisture, this wallpaper traps the moisture behind it. This situation resulted in mold behind the wallpaper.

### Examples Of Mold



On January 8, 2025, in the late afternoon, Chief Lilienthal directed the closure of Fire Station 86 due to the health hazard to the employees. Engine 86 and Medic 86 were moved to other fire stations and the station was unprotected on the evening of January 8<sup>th</sup>.

Staff has developed an interim plan to provide station coverage by Engine and Medic 86 during the daytime hours. On January 9, 2025, we leased a fifth-wheel trailer from retired Chief Johnson and placed it at Station 86 so that Medic 86 can temporarily operate 24 hours a day. Engine 86 is still not able to deliver nighttime service from Station 86 leaving engine coverage levels impacted.

Two mold remediation companies have provided a similar opinion that Station 86 is not safe for employees and extensive mold mitigation is needed. After mold mitigation is completed, then we will diagnose the exact causes of the leaks and develop a repair plan. We expect that leaks are coming from both the roof and windows.

### The repair plan will consist of multiple phases:

1. Phase 1 –Tear out all wallpaper and remediate any mold located behind wallpaper. Remove all ceiling tiles and remediate all mold. Mitigate any other identified mold in the station.
2. Phase 2 – the station should be free of mold at this point. We will then work with contractors to evaluate the roof and windows. The drill tower will also be evaluated for water intrusion, dry rot, and possible mold. Repair or replacement determinations can be made with their updated assessment. This will drive the project timeline and a lot of the cost.

3. Phase 3 – texture and paint all walls, professionally clean the station, and relocate Engine and Medic 86 back into the station.

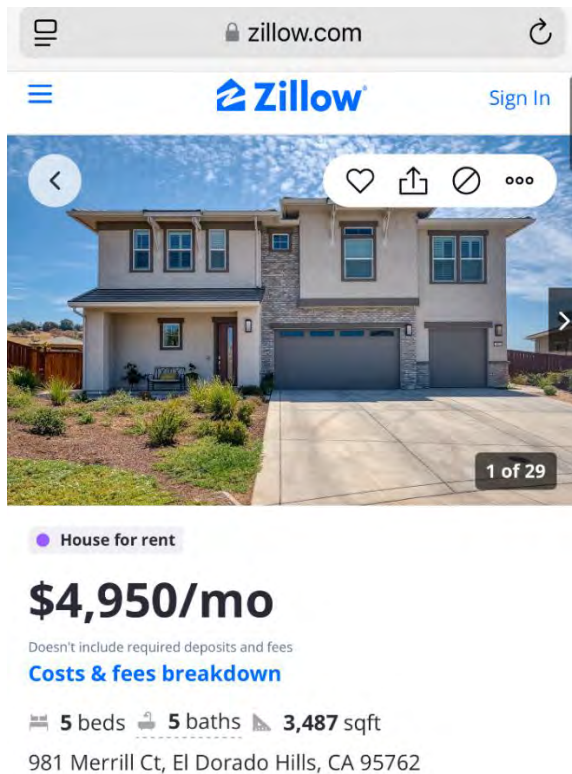
#### Interim Housing

Staff executed a lease for a five (5) bedroom, four (4) bathroom, 3,487sqft house located at 981 Merrill Court, El Dorado Hills, CA 95762 on January 10, 2025.

This house is strategically located just North of Station 86 and will allow for both Engine and Medic 86 to operate 24 hours a day to the citizens in 86's response area. This facility will provide our staff with the necessary housing needs for continued emergency operations.

We will need to repair the driveway when we are done using the house due to engine weight.

#### Photo of House From Zillow



#### Timeline

Staff has been told by multiple contractors that the mold mitigation will take at least three (3) to six (6) weeks. After mold mitigation, we will then begin the other repairs including the roof and windows if needed.

The total project timeline is hard to estimate due to the uniqueness of the mold mitigation process. Staff believes that this project has the likely potential to extend multiple months.

#### Employee Exposure to Mold

Staff will develop a plan to recognize and support employees who worked at Station 86 and may have been exposed to mold.

### **FISCAL IMPACT**

Repairs will be very expensive. Mold mitigation quotes are still coming in. This is one of those projects where the costs will grow as they uncover more and more issues in the remediation process. For example, as the wallpaper is taken down throughout the station, they may find more mold in additional locations.

After the mold is remediated, then contractors can come give us estimates on repair or replacement of the roof and windows.

Staff's goal is to implement a permanent and long-term solution.

Staff will submit to insurance and see if we can get some relief through our insurance company.

Some known costs are as follows:

1. Initial Mold Remediation	\$18,900
2. Lease of fifth-wheel for Medic 86 (\$300/day)	\$900
3. Lease of 981 Merrill Ct.	\$4,950/mo

Time is of the essence with this project due to the continued growth of mold and impact to emergency operations. We will not be going through the Request for Proposal process due to the time constraints.

### **RECOMMENDATION**

Staff requests that the Board of Directors authorize the emergency plan described by the Chief for continued operations; authorize the Chief to select a remediation contractor to address existing Station issues, and authorize the Chief to implement all necessary measures to maintain effective emergency operations.

Staff also requests that the Board of Directors acknowledge the executed emergency lease of a fifth-wheel trailer and the lease of 981 Merrill Court, El Dorado Hills, CA 95762.

Submitted by:

*Michael Lilienthal*

---

Michael Lilienthal  
Interim Fire Chief

Attachments:

Lease Agreement Fifth-Wheel

Lease Agreement 981 Merrill Court

Mold Test Report – November 8, 2024

Mold Test Report – December 27, 2024

## LEASE AGREEMENT

This Lease Agreement ("Agreement") is made and entered into on this 9th day of January 2025, by and between:

**Lessor:** Maurice Johnson, an individual, with a mailing address of 3681 Four Springs Drive. Rescue, CA 95672 ("Lessor"),

**Lessee:** El Dorado Hills Fire Department, with a mailing address at 1050 Wilson Blvd. El Dorado Hills, CA 95762 ("Lessee").

### 1. LEASE OF PROPERTY

The Lessor agrees to lease to the Lessee, and the Lessee agrees to lease from the Lessor, the fifth wheel trailer identified as:

- **Make/Model:** 2018 Solitude Fifth-Wheel
- **VIN/Serial Number:** VIN 573FS4321J1110780

(Hereinafter referred to as the "Trailer").

### 2. LEASE TERM

The term of this lease shall commence on January 9, 2025 (the "Commencement Date") and shall continue on a daily basis until terminated by either party with at least 24 hours' notice.

### 3. PAYMENT TERMS

Lessee agrees to pay the Lessor a daily rental rate of **\$300** for the lease of the Trailer. Payment is due within 30 days after the end of each lease term, and the Lessee agrees to make payments via check to the Lessor.

### 4. USE OF TRAILER

The Trailer shall be used solely by the Lessee for purposes related to fire department operations and activities, and not for personal or commercial use. The Lessee agrees to

take reasonable care of the Trailer and to return it in good condition, normal wear and tear excepted.

## **5. MAINTENANCE AND REPAIR**

The Lessee is responsible for routine maintenance and minor repairs during the term of this lease. Any significant damage or required repairs due to misuse or neglect by the Lessee will be the responsibility of the Lessee to repair at their own expense.

## **6. INSURANCE**

Lessee agrees to maintain adequate insurance coverage for the Trailer during the lease term. The Lessee shall provide proof of insurance to the Lessor upon request.

## **7. LIABILITY**

The Lessee shall indemnify and hold the Lessor harmless from any and all liability, damages, claims, or losses arising out of the use of the Trailer by the Lessee.

## **8. TERMINATION**

Either party may terminate this lease with at least 24 hours' notice. Upon termination, the Lessee shall promptly return the Trailer to the Lessor in good condition.

## **9. GOVERNING LAW**

This Agreement shall be governed by and construed in accordance with the laws of the State of California.

## **10. ENTIRE AGREEMENT**

This Agreement constitutes the entire agreement between the parties and supersedes any prior discussions or agreements, whether written or oral.



**IN WITNESS WHEREOF**, the parties hereto have executed this Lease Agreement as of the date first written above.

**Lessor:**

Maurice Johnson

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

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

**Lessee:**

El Dorado Hills Fire Department

By: Michael Lilienthal

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

Title: Interim Fire Chief

Date: 1/9/2025

Statement Of Security Deposit Policies

This addendum forms part of the RESIDENTIAL LEASE OR MONTH-TO-MONTH RENTAL AGREEMENT made this day between the landlord and the tenant.

981 Merrill Ct. El Dorado Hills, CA 95762

Property: \_\_\_\_\_

I/ We understand that the return of my/ our security deposit is subject to the following conditions:

1. That a thirty (30) days written notice of my/our intent to vacate is given to you prior to vacating.
2. That there is no damage to the premises beyond normal wear and tear.
3. That the premises have been vacated by all occupants and that the premises, furniture, furnishings, appliances and/or equipment have been cleaned (including range/oven, microwave, bathrooms, closets, and cupboards), and are in the same condition as the date of move-in excluding normal wear and tear (see Move In/ Move Out Inspection form).
4. That all debris and rubbish have been carried out and placed in the proper rubbish containers.
5. That all keys, gate transmitters (if tenant has obtained any during occupancy), etc have been returned on the day that the premises are vacated.
6. That there are no unpaid, late, or outstanding rent or other charges owing.
7. That all personal property items listed in 1.B of RESIDENTIAL LEASE OR MONTH-TO-MONTH RENTAL AGREEMENT are present and with no damage beyond normal wear and tear on the day that the premises are vacated.
8. That the carpets have been professionally steam cleaned just before I/we vacate the property. A dated receipt from a professional carpet cleaning company should be provided or the cost of professional steam cleaning will be deducted from my/our security deposit.
9. That if cleaning of the premises is necessary when I/we vacate the property, the cost of professional cleaning will be deducted from my/our security deposit.
10. I/we understand that the security deposit will be addressed jointly to all persons who signed the rental agreement and will be mailed within the time required by law to the forwarding address that I/we give to the broker before vacating the premises.

I/we also understand that I/we am/are liable for damages in excess of my/our security deposit.

  
\_\_\_\_\_  
Tenant

10/01/25

\_\_\_\_\_  
Date

Tenant  
  
\_\_\_\_\_  
Property Manager

\_\_\_\_\_  
Date  
01/10/2025

\_\_\_\_\_  
Date



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# LEASE/RENTAL MOLD AND VENTILATION ADDENDUM (C.A.R. Form LRM, 4/05)

The following terms and conditions are hereby incorporated in and made a part of the ☒ Residential Lease or Month-to-Month Rental Agreement, ☐ other

dated 01/12/2025, on property located at (Street Address) 981 Merrill Ct.  
(Unit/Apartment) \_\_\_\_\_ (City) El Dorado Hills, (State) CA (Zip Code) 95762 ("Premises"),  
in which Dustin Hall is referred to as

"Tenant" and Imagine Property Management Services is referred to as

"Landlord" (the term "Landlord" includes Owner and agent).

**MOLD AND VENTILATION NOTIFICATION AND AGREEMENT:** Except as may be noted at the time of Tenant's move in inspection, Tenant agrees that the Premises is being delivered free of known damp or wet building materials ("mold") or mildew contamination. (If checked, ☐ the Premises was previously treated for elevated levels of mold that were detected.) Tenant acknowledges and agrees that (i) mold can grow if the Premises is not properly maintained; (ii) moisture may accumulate inside the Premises if it is not regularly aired out, especially in coastal communities; (iii) if moisture is allowed to accumulate, it can lead to the growth of mold; and (iv) mold may grow even in a small amount of moisture. Tenant further acknowledges and agrees that Tenant has a responsibility to maintain the Premises in order to inhibit mold growth and that Tenant's agreement to do so is part of Tenant's material consideration in Landlord's agreement to rent the Premises to Tenant. Accordingly, Tenant agrees to:

1. Maintain the Premises free of dirt, debris and moisture that can harbor mold;
2. Clean any mildew or mold that appears with an appropriate cleaner designed to kill mold;
3. Clean and dry any visible moisture on windows, walls and other surfaces, including personal property as quickly as possible;
4. Use reasonable care to close all windows and other openings in the Premises to prevent water from entering the Premises;
5. Use exhaust fans, if any, in the bathroom(s) and kitchen while using those facilities and notify Landlord of any inoperative exhaust fans;
6. Immediately notify Landlord of any water intrusion, including but not limited to, roof or plumbing leaks, drips or "sweating pipes";
7. Immediately notify Landlord of overflows from bathroom, kitchen or laundry facilities;
8. Immediately notify Landlord of any significant mold growth on surfaces in the Premises;
9. Allow Landlord, with appropriate notice, to enter the Premises to make inspections regarding mold and ventilation; and
10. Release, indemnify, hold harmless and forever discharge Landlord and Landlord's employees, agents, successors and assigns from any and all claims, liabilities or causes of action of any kind that Tenant, members of Tenant's household or Tenant's guests or invitees may have at any time against Landlord or Landlord's agents resulting from the presence of mold due to Tenant's failure to comply with this Lease/Rental Mold and Ventilation Addendum.

Tenant (Signature) [Signature] Date 10/01/25

(Print Name) Dustin Hall

Tenant (Signature) \_\_\_\_\_ Date \_\_\_\_\_

(Print Name) \_\_\_\_\_

☐ Seller/ ☒ Landlord Imagine Property Management Services Date 01/10/2025

(Print Name) Imagine Property Management Services

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LRM 4/05 (PAGE 1 OF 1)

Reviewed by mm Date 01/10/2025



LEASE/RENTAL MOLD AND VENTILATION ADDENDUM (LRM PAGE 1 OF 1)

Prepared using WINForms® software

Agent:  
Broker:

## Crime Free Lease Addendum

In consideration of the execution or renewal of a lease of the dwelling unit identified in the lease, Owner and Resident agree as follows:

1. Resident, any members of the resident's household or a guest or other person under the resident's control shall not engage in criminal activity, including drug related criminal activity, on or off the said premises. 'Drug-related criminal activity' means the illegal manufacture, sale, distribution, use, or possession with intent to manufacture, sell, distribute, or use of a controlled substance (as defined in Section 102 of the Controlled Substance Act [21 U.S.C. 802]).

2. Resident, any member of the resident's household or a guest or other person under the resident's control shall not engage in any act intended to facilitate criminal activity, including drug-related criminal activity, on or off the said premises.

3. Resident or members of the household will not permit the dwelling unit to be used for, or to facilitate criminal activity, including drug-related criminal activity, regardless of whether the individual engaging in such activity is a member of the household, or a guest.

4. Resident, any member of the resident's household or a guest, or another person under the resident's control shall not engage in the unlawful manufacturing, selling, using, storing, keeping, or giving of a controlled substance as defined in Health & Safety Code 11350, 11351, 11377, 11378, 11550 and 11379.6, at any locations, whether on or off the dwelling unit premises.

5. Resident, any member of the resident's household, or a guest or another person under the resident's control shall not engage in any illegal activity, including: prostitution as defined in Penal Code 647(h); criminal street gang activity, as defined in Penal Code 186.22 et seq.; assault and battery, as prohibited in Penal Code 240/242; threatening or intimidating as prohibited in California Penal Code 422; burglary, as prohibited in Penal Code 459; the unlawful use and discharge of firearms, as prohibited in Penal Code 245, including but not limited to the unlawful discharge of a weapon, on or off the dwelling unit premises, or any breach of the lease agreement that otherwise jeopardizes the health, safety and welfare of the landlord, his agent, or other tenant, or involving imminent or actual serious property damage, as defined in California Civil Code; sexual offenses, as prohibited in Penal Code 269 and 288, or any breach of the lease agreement that otherwise jeopardizes the health, safety and welfare of the landlord, his agent or other tenant or involving imminent or actual serious property damage;

6. VIOLATION OF THE ABOVE PROVISIONS SHALL BE A MATERIAL AND IRREPARABLE VIOLATION OF THE LEASE AND GOOD CAUSE FOR IMMEDIATE TERMINATION OF TENANCY. A single violation of any of the provisions of this added addendum shall be deemed a serious violation and a material and irreparable non-compliance. It is understood that a single violation shall be good cause for termination of the lease. Unless otherwise provided by law, proof of violation shall not require criminal conviction, but shall be by a preponderance of the evidence.

7. In case of conflict between the provisions of this addendum and any other provisions of the lease, the provisions of the addendum shall govern.

8. This LEASE ADDENDUM is incorporated into the lease executed or renewed this day between Owner and Resident.

[Signature]  
Resident Signature

Date: 10/01/25

Resident Signature

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

Resident Signature

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

Imagine Property Management Services  
Property Manager's Signature

Date: 01/10/2025

Bed Bug Addendum

This addendum forms part of the RESIDENTIAL LEASE OR MONTH-TO-MONTH RENTAL AGREEMENT made this day between the landlord and the tenant.

981 Merrill Ct. El Dorado Hills, CA 95762

Premises/ Property Address: \_\_\_\_\_

Except as may be noted at the time of Tenant's move in inspection, Tenant understands and agrees that the premises is being delivered free of bed bugs. Tenant acknowledges and agrees Tenant has a responsibility to prevent bed bug infestation by not allowing items infested with bed bugs into the premises and to inform Landlord or Property Manager of any evidence of bed bugs immediately. Tenant acknowledges and agrees that if a bed bug infestation occurs after the tenant has occupied the premises, Tenant will be responsible for the cost of the pest treatment to remove the bed bugs and to comply with the requirements of the pest control company to prepare the premises for treatment. Tenant agrees to release, indemnify, hold harmless and forever discharge Landlord and Landlord's employees, agents, successors and assignees from any and all claims, liabilities or causes of action of any kind that Tenant, members of Tenant's household or Tenant's guests or invitees may have at any time against Landlord or Landlord's agents resulting from the presence of bed bugs due to Tenant's failure to comply with this Bed Bug Addendum.

 (Jan 10, 2025 15:54 PST)

10/01/25

Tenant

Date

Tenant

*Imagine Property Management Services*

Date

01/10/2025

Property Manager

Date



## Covenants and Addendums

Information Provided on Lead Based Paint Provided: \_\_\_\_\_

Information Provided on access to Sex Offender information: \_\_\_\_\_

Notice: Pursuant to Section 290.46 of the Penal Code, information about specified registered sex offenders is made available to the public via an Internet Web site maintained by the Department of Justice at [www.meganslaw.ca.gov](http://www.meganslaw.ca.gov). Depending on an offender's criminal history, this information will include either the address at which the offender resides or the community of residence and ZIP Code in which he or she resides.

Proposition 65 Warning Notice: \_\_\_\_\_

Tenants are notified that there is potential exposure to chemicals used on this site that may be known to cause cancer, and/or birth defects or other reproductive harm. The State of California has a Proposition 65 website: [www.oehha.ca.gov/prop65](http://www.oehha.ca.gov/prop65).

Asbestos Warning: \_\_\_\_\_

These premises may contain asbestos. This puts the tenants on notice that if you choose to do any repair or decorating by piercing the walls to hang art, etc., or by painting, cleaning, etc. you may be exposing yourselves to asbestos.

Crime-Free/Drug-Free Housing: \_\_\_\_\_

These premises are drug-free. This addendum allows for immediate termination of the tenants if the tenants, tenant's family, or tenant's guests engage in any criminal act or activity associated with drugs on or near this property.

Smoke Detector Covenant: \_\_\_\_\_

These premises are supplied with smoke detectors. It is the responsibility of the tenant to ensure that the smoke detectors are kept in good working condition and order. It is the tenants' responsibility to check the batteries in the smoke detectors on a regular basis and to immediately inform the landlord should any irregularities exist.

Mold Addendum: \_\_\_\_\_

The tenants are responsible for open windows and always using the fan in the bathroom while taking showers, clean immediately dry any areas of moisture visible on windows and window sills, floors and counters. It is the tenants' responsibility to notify the landlord immediately, in writing, of overflows and mold growth, and to allow the landlord to inspect the unit on a regular basis to check for any possible mold growth.

Tenant/Residence Rights Form \_\_\_\_\_

Tenant Maintenance Addendum: See lease for details \_\_\_\_\_

Carbon Monoxide Addendum: \_\_\_\_\_

Tenant Signature \_\_\_\_\_

Date 10/01/25

Tenant Signature \_\_\_\_\_

Date \_\_\_\_\_



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## RENT CAP AND JUST CAUSE ADDENDUM (C.A.R. Form RCJC, 12/19)

The following terms and conditions are hereby incorporated and made part of the Residential Lease or Month-to-Month Rental Agreement dated 01/12/2025 on property known as 981 Merrill Ct. El Dorado Hills, CA 95762 in which Dustin Hall is referred to as "Tenant" and Imagine Property Management Services is referred to as "Landlord".

### I. RENT CAP AND JUST CAUSE ADDENDUM TERMS

With certain exemptions, landlord may be subject to the rent cap and just cause eviction provisions of the Civil Code. Landlord informs tenant of the following:

California law limits the amount your rent can be increased. See Section 1947.12 of the Civil Code for more information. California law also provides that after all of the tenants have continuously and lawfully occupied the property for 12 months or more or a least one of the tenants has continuously occupied the property for 24 months or more, a landlord must provide a statement of cause in any notice to terminate a tenancy. See Section 1946.2 of the Civil Code for more information.

### II. RENT CAP REQUIREMENTS

1. Subject to certain provisions of Civil Code Section 1947.12 subdivision (b), an owner of real property shall not increase the rental rate for that property more than 5 percent plus the percentage change in the cost of living, or 10 percent, whichever is lower, of the lowest rental amount charged for that property at any time during the 12 months prior to the effective date of the increase.
2. If the same tenant remains in occupancy over any 12-month period, the gross rental rate shall not be increased in more than two increments over that 12-month period.
3. For a new tenancy in which no tenant from the prior tenancy remains, the owner may establish the initial rate not subject to paragraph 1 of this section. Paragraph 1 of this section is only applicable to subsequent increases after the initial rental rate has been established.

### III. JUST CAUSE REQUIREMENTS

WITH CERTAIN EXEMPTIONS, LANDLORD MAY BE SUBJECT TO THE JUST CAUSE PROVISIONS OF CIVIL CODE SECTION 1946.2 AND INFORMS TENANT OF THE FOLLOWING:

#### 1. At-fault Just Cause:

- a) Default in payment of rent.
- b) Breach of a material term of the lease, as described in Code of Civil Procedure Section 1161, paragraph (3), including but not limited to, violation of a provision of the lease after being issued a written notice to correct the violation.
- c) Maintaining, committing, or permitting the maintenance of a nuisance as described in Code of Civil Procedure Section 1161, paragraph (4).
- d) Committing waste as described in Code of Civil Procedure Section 1161, paragraph (4).
- e) The tenant had a written lease that terminated on or after January 1, 2020, and after a written request or demand from the owner, the tenant refused to execute a written extension or renewal of the lease for an additional term of similar duration with similar provisions, provided that those terms do not violate Section 1946.1 or any other provision of law.
- f) Criminal activity by the tenant on the residential real property, including any common areas, or any criminal threat, as defined in Penal Code Section 422, subdivision (a), directed to any owner or agent of the owner of the premises.
- g) Assigning or subletting the premises in violation of the tenant's lease.
- h) The tenant's refusal to allow the owner to enter the residential real property pursuant to a request consistent with Civil Code Sections 1101.5 and 1954, and Health and Safety Code Sections 13113.7 and 17926.1.

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RENT CAP AND JUST CAUSE ADDENDUM (RCJC PAGE 1 OF 3)

Residential Brokerage, 8775 Sierra College Blvd Suite 100 Granite Bay, CA 95746  
Geoffrey Poulos

Phone 916.213-0909

Fax (916) 791-9090

Just Cause

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- i) Using the premises for an unlawful purpose as described in Code of Civil Procedure Section 1161, paragraph (4).
- j) When the tenant fails to deliver possession of the residential real property after providing the owner written notice of tenant's intention to terminate the hiring of real property or makes a written offer to surrender that is accepted in writing by the landlord, but fails to deliver possession at the time specified in that written notice.

**At-fault just cause eviction:**

Before the owner can terminate the tenancy for an At-fault Just Cause violation that is curable, the owner must first provide notice to cure giving the tenant an opportunity to cure the violation pursuant to Code of Civil Procedure Section 1161, paragraph (3).

**2. No-fault Just Cause:**

- a) Intent to occupy the residential real property by the owner or their spouse, domestic partner, children, grandchildren, parents or grandparents (Family move-in).  
For leases entered into on or after January 1, 2020 or amendment to existing leases prior to January 1, 2020:  
Tenant and Owner hereby agree that the Owner shall have the right to terminate the lease if the Owner, or their spouse, domestic partner, children, grandchildren, parents or grandparents, unilaterally decide to occupy the residential property.
- b) Withdrawal of the Premises for the rental market.
- c) Unsafe habitation, as determined by a government agency that has issued an order to vacate, or to comply, or other order that necessitates vacating the residential property.
- d) Intent to demolish or substantially remodel the residential real property. "Substantially remodel" means the replacement or substantial modification of any structural, electrical, plumbing, or mechanical system that requires a permit that cannot be accomplished in a safe manner with the tenant in place, and that requires tenant to vacate the residential real property for a least 30 days. Cosmetic improvements alone do not qualify.

**Tenant Payments under No-Fault Just Cause Eviction:**

- 1. If Owner issues a termination of tenancy under a No-Fault Just Cause, Owner notifies Tenant of the right to direct payment relocation assistance equal to one month of the tenant's rent in effect at the time of the termination and shall be provided within 15 calendar days of service of the notice.
- 2. In lieu of direct payment, Owner may waive the payment of rent for the final month of tenancy prior to the rent becoming due. The notice shall state that the amount of rent waived and that no rent is due for the final month of tenancy.

**IV. SPECIFIC EXEMPTIONS TO JUST CAUSE EVICTION REQUIREMENTS:**

- 1. Housing accommodations in which the tenant shares bathroom or kitchen facilities with the owner who maintains their principal residence at the residential real property.
- 2. Single-family owner-occupied residences, including a residence in which the owner-occupant rents or leases no more than two units or bedrooms, including, but not limited to, an accessory dwelling unit.

**V. SPECIFIC EXEMPTIONS TO BOTH RENT CAP AND JUST CAUSE EVICTION REQUIREMENTS:**

- 1. Housing that has been issued a certificate of occupancy within the previous 15 years.
- 2. A duplex in which the owner occupied one of the units as the owner's principal place of residence at the beginning of the tenancy, so long as the owner continues in occupancy.
- 3. Single Family Residential property (including a condominium and units in planned developments) provided the residential real property is alienable separate from the title to any other dwelling unit AND (i) the owner is NOT a real estate investment trust (REIT), (ii) the owner is NOT a corporation, and (iii) if the owner is a limited liability company, then NONE of the members of the LLC are corporations.

This exemption only applies if the notice below is checked and delivered to the tenant.

☒ Landlord hereby notifies tenant that the Property is exempt from the rent cap provisions specified in Civil Code Section 1947.12 and the just cause eviction provisions specified in Civil Code 1946.2.


**Notice of Exemption:**

This property is not subject to the rent limits imposed by Section 1947.12 of the Civil Code and is not subject to the just cause requirements of Section 1946.2 of the Civil Code. This property meets the requirements of Sections 1947.12 (d)(5) and 1946.2 (e)(8) of the Civil Code and the owner is not any of the following: (1) a real estate investment trust, as defined by Section 856 of the Internal Revenue Code; (2) a corporation, or (3) a limited liability company in which at least one member is a corporation.



**NOTE:** Other exemptions under the Civil Code may apply. Additionally, this property may be subject to local rent cap and just cause eviction controls, which may impose additional restrictions. Landlord is strongly advised to seek counsel from a qualified real estate lawyer, who is familiar with the law where the property is located, prior to serving any notice.

The undersigned acknowledge a copy of of this document and agree that the terms specified in Sections I, and III (2)(a) and V(3) are made a part of the lease or rental agreement specified above.

Tenant	<u> Jan 10, 2025 15:54 PST</u>	Date	<u>10/01/25</u>
Tenant	_____	Date	_____
Landlord	<u>Imagine Property Management Services</u>	Date	<u>01/10/2025</u>
Landlord	_____	Date	_____

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**RENT CAP AND JUST CAUSE ADDENDUM (RCJC PAGE 3 OF 3)**

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Just Cause


# Merrill Ct Addendums 1st half


Final Audit Report


2025-01-10


Created:	2025-01-10
By:	Nicole Nicole (nicole@imaginepropertyservices.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAgVqN6k3DwGMfReOs-3f7dfitBNpcGw9J


## "Merrill Ct Addendums 1st half" History

 Document created by Nicole Nicole (nicole@imaginepropertyservices.com)  
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 Document emailed to Dustin Hall (dhall@edhfire.com) for signature  
2025-01-10 - 6:35:58 PM GMT

 Email viewed by Dustin Hall (dhall@edhfire.com)  
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 Document e-signed by Dustin Hall (dhall@edhfire.com)  
Signature Date: 2025-01-10 - 11:54:15 PM GMT - Time Source: server

 Agreement completed.  
2025-01-10 - 11:54:15 PM GMT



**Adobe Acrobat Sign**

## RESIDENTIAL LEASE AGREEMENT - CALIFORNIA

**Parties:** This Agreement is entered into between Dustin Hall (hereinafter referred to as "Tenant") and Imagine Property Management Services (hereinafter referred to as "Landlord"). Each Tenant is jointly and severally liable for the payment of rent and performance of all other terms of this Agreement. A judgment entered against one Tenant shall be no bar to an action against other Tenants.

**Premises:** WITNESSETH: That in consideration of the representations made in the application filed by the Tenant with the Landlord, and the rent reserved herein and the covenants herein contained, the Landlord rents to Tenant, and Tenant rents from Landlord, for residential purposes only, the premises situated in El Dorado County, California and located at: 981 Merrill Ct. El Dorado Hills, CA 95762 ("the premises") together with the following furnishings and appliances: Stove, dishwasher subject to the terms and conditions in this Agreement.

**Term:** The term of this Lease is Month to Month, commencing on January 12, 2025.

**Payment of Rent:** The total rent of this agreement is four thousand nine hundred fifty dollars (\$4950.00) per month and is due on the 1<sup>st</sup> day of every month thereafter, without setoff, deduction, or demand, except when that day falls on a weekend or a legal holiday, in which case rent is due on the next business day. The first installment of three thousand one hundred ninety-four dollars (\$3194.00) is due on the 12th day of January 2025 (January Pro Rated rent) and a like sum of \$4950.00 on the 1st day of every month thereafter. Payment shall be made to the person and at the address the Landlord shall designate in writing. Rental is to be paid in cash, money order, cashier's check and/or certified check, or personal check or, at the option of the Landlord, in any other fashion. Rent shall not be considered paid until actual receipt thereof. Tenant placing rent monies in the mail is not sufficient for rent to be considered paid.

Rent shall be made payable to Imagine Property Management Services through your Rentvine tenant portal which you will receive an invite to create your own portal.

**Rent Increases:** In the event of a rent increase, Tenant shall be notified pursuant to applicable state laws and/or statutes.

**Returned Check and Stop Payment:** In each instance that a check offered by Tenant to Landlord for any amount due under this Agreement or in payment of rent is returned for lack of sufficient funds, a "stop payment" or any other reason, a service charge of \$36.00 will be assessed.

**Late Charges:** If Tenant fails to pay the rent in full before the end of the 3rd day after it's due (4<sup>h</sup> of the month), Tenant will be assessed a late charge of \$495.00. Landlord reserves and in no way waives the right to insist on payment of the rent in full on the date it is due.

**Tenant Examination and Acceptance of Premises:** The Tenant acknowledges that he has examined the leased premises and his acceptance of this agreement is conclusive evidence that said premises are in good and satisfactory order and repair unless otherwise specified herein; and the Tenant agrees that no representations as to the condition of the premises have been made and that no agreement has been made to redecorate, repair or improve the premises unless hereinafter set forth specifically in writing. The Landlord will deliver the leased premises and all common areas in a habitable condition, pursuant to applicable State law. Tenant takes premises in its AS-IS condition. Tenant agrees not to damage the premises through any act or omission, and to be responsible for any damages sustained through the acts or omissions of Tenant, Tenant's family or Tenant's invitees, licensees, and/or guests. If such damages are incurred, Tenant is required to pay for any resulting repairs at the same time and in addition to the next month's rent payment, with consequences for nonpayment identical to those for nonpayment of rent described herein.

**Occupancy and Use:** The premises are to be used only as a private residence for Tenant(s) listed as parties of this Agreement and the following children whose names appear below: N/A

The premises shall not be used for any purpose other than a private residence without the prior written consent of the Landlord.

An engine and an ambulance will be parked on-site and will respond to and from the location. Both apparatuses will be parked at all times only in the driveway area. Back-up alarms will be disabled and sirens will be utilized only after exiting the neighborhood. Any concrete damage to driveway or sidewalks will be repaired upon termination of this lease

**Disturbances and Violation of Laws:** Tenant, guests and invitees of either tenant or guests shall not use the premises for any unlawful purpose and shall comply fully with all applicable federal, state and local laws and ordinances, including laws prohibiting the use, possession or sale of illegal drugs. Nor shall Tenant, guests and invitees of either tenant or guests use the premises in a manner offensive to others. Nor shall Tenant, guests and invitees of either tenant or guests create a nuisance by annoying, disturbing, inconveniencing or interfering with the quiet enjoyment of any other tenant or nearby resident. Tenant agrees to immediately inform Landlord and the appropriate authorities upon obtaining actual knowledge of any illegal acts on or upon the leased premises.

**Security Deposit and Return Thereof:** Upon execution of this lease, Tenant will deposit with Landlord the sum of Six Thousand Dollars (\$6000.00), which is not in excess of an amount equal to two months' rent if the premises are unfurnished and

not in excess of an amount equal to three months' rent if the premises are furnished, the amount of which may be increased by one-half month's rent for Tenant's use of a waterbed on the premises whether furnished or unfurnished, which is to be held as collateral security and applied to the compensation of Landlord for Tenant's default in the payment of rent, the repair of damages to the premises, exclusive of ordinary wear and tear, caused by Tenant or by a guest or licensee of Tenant, the cleaning of the premises upon termination of the tenancy, to remedy future defaults by Tenant in any obligation under this Lease to restore, replace, or return personal property or appurtenances, exclusive of ordinary wear and tear, or other expenses suffered by Landlord as a result of a breach of any covenant of the Lease. Tenant may not utilize the security deposit as rent, nor shall he deduct same from the last month's rent nor require the Landlord to indemnify itself from said sum of money or any part thereof with respect to any particular violation or default of Tenant. In the event that any part of the said security deposit shall have been utilized by Landlord in accordance with the terms hereof or applicable law, the Tenant shall, upon the delivery notice of same, immediately deposit with the Landlord the amount so applied by Landlord so that the Landlord shall have the full deposit on hand at all times during the term of this lease and any renewal thereof or holding over. In the event of the sale of the property upon which this premises is situated or the transfer or assignment by the Landlord of this Lease, the Landlord shall have the right to transfer said security deposit to the transferee and Landlord shall be considered released from all liability for the return of the security deposit after notifying Tenant by personal delivery or by first-class mail, postage prepaid, of the transfer, of any claims made against the security, of the amount of the security deposit transferred, and of the name(s), address and telephone number of the transferee, and Tenant shall look solely to the new Landlord for the return of his security deposit. It is agreed that the foregoing shall apply to every transfer or assignment made on the security deposit to a new Landlord.

Within three weeks after the tenant has vacated the premises, the landlord shall furnish the tenant, by personal delivery or by first-class mail, postage prepaid, a copy of an itemized statement indicating the basis for, and the amount of, any security received and the disposition of the security and shall return any remaining portion of the security to the tenant.

**Application for Lease:** Tenant acknowledges that the statements and representations made in the signed application for said premises are true, that they are deemed a part of this Lease, and the falsity of any of them shall constitute a breach hereof.

**Vehicle Parking:** No automobile, truck, motorcycle, trailers or other such vehicles shall be parked on the property without current license plates and said vehicles must be in operating condition. Such vehicles may be parked in driveways or other designated parking area, if provided, or in the street. No vehicles shall be parked on the lawn areas. No vehicles shall be leaking oil or other fluids. No long-term

parking of RV, boats or other such vehicles on the driveway without written permission of landlord or agent.

**Possession at Commencement of Term:** Tenant shall not be entitled to possession of the premises designated for lease until the security deposit and first month's rent (or prorated portion thereof), less any applicable promotional discount, is paid in full and the premises designated for lease is vacated by the prior tenant. If Landlord is unable to deliver possession of the premises to Tenant on or before the commencement of the term of this Lease due to another person occupying the premises, Tenant's rights of possession hereunder shall be postponed until said premises are vacated by such other person, and rent due hereunder shall be abated at the rate of one-thirtieth (1/30) of a monthly installment for each day that possession is postponed. Tenant expressly agrees that Landlord shall not be liable for damages to Tenant in the event Tenant, for any reason whatsoever, is unable to enter and occupy the premises.

**Insurance:** Landlord shall not be liable to Tenant, Tenant's family or Tenant's invitees, licensees, and/or guests for damages not caused by Landlord or Landlord's agents. Landlord will not compensate Tenant or anyone else for damages caused by any other source whatsoever, or by Acts of God, and Tenant is therefore strongly encouraged to independently purchase insurance to protect Tenant, Tenant's family, Tenant's invitees, licensees, and/or guests, and all personal property on the leased premises and/or in any common areas from any and all damages.

**Waterbeds:** If Tenant wishes to utilize a waterbed on the premises, Tenant agrees to notify the Landlord prior to installation of the bed.

**Utilities:**

Tenant will be responsible and pay for the following utilities, including all required deposits (check those that apply):

**\*Gas \*Electricity \*Telephone & \*Cable TV**

Landlord will be responsible and pay for the following utilities, including all required deposits (check those that apply):

**Tenants pay all utilities**

Tenant shall be responsible for contacting and arranging for any utility service not provided by the Landlord, and for any utilities not listed above. Tenant shall be responsible for having same utilities disconnected on the day Tenant delivers the leased premises back unto Landlord upon termination or expiration of this Lease.

**Alterations and Repairs by Tenant:** Unless authorized by law, Tenant will not,



without Landlord's prior written consent, alter, re-key or install any locks to the premises or install or alter any burglar alarm system. Tenant will not remodel or make any structural changes, alterations or additions to the premises, will not paper, paint or decorate, nor install, attach, remove or exchange appliances or equipment such as air conditioning, heating, refrigerating or cooking units, radio or television antennae; nor drive nails or other devices into the walls or woodwork (a reasonable number of picture hangers excepted), nor refinish or shellac wood floors, nor change the existing locks of the premises, without the prior written permission of the Landlord or his Agent. Any of the above-described work shall become part of the dwelling.

**Assignment of Agreement and Subletting:** Tenant will not sublet the premises or any portion thereof or assign this Lease without the prior written consent of Landlord. It is hereby understood and agreed that the consent by Landlord to an assignment or sublease by Tenant shall not constitute a consent to future assignments or subleases and in all events Tenant shall remain fully liable for all obligations of Tenant hereunder.

**Landlord's Responsibilities and Duties:**

Landlord shall maintain:

- a. Effective waterproofing and weather protection of roof and exterior walls, including unbroken windows and doors.
- b. Plumbing or gas facilities that conform to applicable law in effect at the time of installation maintained in good working order.
- c. A water supply approved under applicable law, which is under the control of Tenant, capable of producing hot and cold running water, or a system which is under the control of Landlord, which produces hot and cold running water, furnished to appropriate fixtures, and connected to a sewage disposal system approved under applicable law.
- d. Heating facilities that conform to applicable law at the time of installation maintained in good working order.
- e. Electrical lighting, with wiring and electrical equipment that conforms to applicable law at the time of installation, maintained in good working order.
- f. Building, grounds and appurtenances at the time of the commencement of this Lease in every part clean, sanitary, and free from all accumulations of debris, filth, rubbish, garbage, rodents and vermin, and all areas under control of Landlord kept in every part clean, sanitary, and free from all accumulations of debris, filth, rubbish, garbage, rodents, and vermin.
- g. An adequate number of appropriate receptacles for garbage and rubbish, in clean condition and good repair at the time of the commencement of this Lease, with Landlord providing appropriate serviceable receptacles thereafter, and being responsible for the clean condition and good repair of such receptacles under Landlord's control.
- h. Floors, stairways, and railings maintained in good repair.
- i. Install and maintain an operable dead bolt lock on each main swinging entry

door of a dwelling unit. The dead bolt lock shall be installed in conformance with the manufacturer's specifications and shall comply with applicable state and local codes including, but not limited to, those provisions relating to fire and life safety and accessibility for the disabled. When in the locked position, the bolt shall extend a minimum of 13/16 of an inch in length beyond the strike edge of the door and protrude into the doorjamb. In the event an existing door(s) cannot be equipped with dead bolt locks, the door the door shall be equipped with a metal strap affixed horizontally across the midsection of the door with a dead bolt, which extends 13/16 of an inch in length beyond the strike edge of the door and protrudes into the doorjamb. However, this shall not apply to horizontal sliding doors.

- j. With the exception of louvered windows, casement windows, and all windows more than 12 feet vertically or six feet horizontally from the ground, a roof, or any other platform, install and maintain operable window security or locking devices for windows that are designed to be opened.

But Landlord shall have no duty to maintain any of the above if the noncompliance is the fault of the Tenant.

#### **Tenant's Responsibilities and Duties:**

Tenant covenants:

- a. To keep that part of the premises which he/she occupies and uses clean and sanitary as the condition of the premises permits.
- b. To dispose from his/her dwelling unit of all rubbish, garbage and other waste, in a clean and sanitary manner.
- c. To properly use and operate all electrical, gas and plumbing fixtures and keep them as clean and sanitary as their condition permits.
- d. Not to permit any person on the premises, with his/her permission, to willfully or wantonly destroy, deface, damage, impair or remove any part of the structure or dwelling unit or the facilities, equipment, or appurtenances thereto, nor himself/herself do any such thing.
- e. To occupy the premises as his/her abode, utilizing portions thereof for living, sleeping, cooking or dining purposes only which were respectively designed or intended to be used for such occupancies.
- f. To notify Landlord or the owner when Tenant becomes aware of an inoperable dead bolt lock or window security or locking device in the premises.

Tenant agrees that any violation of these provisions shall be considered a breach of this Lease.

**Pets:** No pet, animal, bird or other pet of any kind will be kept on the premises, even temporarily, without written permission from Landlord or Agent. If written permission is granted, the Tenant agrees to pay the cost of having the dwelling de-fleaed and de-ticked by a professional exterminator at the termination of

occupancy and of having the carpet steam-cleaned by a truck-mounted professional steam cleaner. Tenant expressly agrees and understands that Landlord's permission may be conditional upon an additional deposit to be paid prior to the pet being kept on the leased premises.

**Quiet Enjoyment:** Landlord agrees that Tenant, keeping and performing the covenants herein contained on the part of the Tenant to be kept and performed, shall at all times during the existence of this lease, renewals or extensions peaceably and quietly, have, hold, and enjoy the leased premises, without suit, trouble or hindrance from Landlord, or any person claiming under Landlord.

**Surrender of Premises:** Tenant will, upon termination of this Lease, surrender the premises and all fixtures and equipment of Landlord therein in good, clean and operating condition, ordinary wear and tear excepted. Tenant shall, at time of vacating premises, clean said premises including stove, oven, dishwasher and refrigerator, clean out fireplace of all ashes and debris, steam clean carpets and remove trash from the premises. Upon vacating the premises Tenant shall deliver all keys thereto to the Landlord or his Agent within twenty-four (24) hours after vacating. Failure to comply will be cause to charge Tenant for changing locks.

**Landlord's Right to Access and Inspection:** In addition to the rights provided by law, in the event of an emergency, to make repairs or improvements or to show the premises to prospective buyers or tenants or to conduct an annual inspection or to address a safety or maintenance problem or to remove any alterations, additions, fixtures, and any other objects which may be affixed or erected in violation of the terms of this Lease, Landlord or Landlord's duly authorized agents may enter the premises. Except in cases of emergency, Tenant's abandonment of the premises, court order or where it is impractical to do so, Landlord shall give Tenant twenty-four (24) hours' notice before entering. Furthermore, Landlord retains a Landlord's Lien on all personal property placed upon the premises to secure the payment of rent and any damages to the leased premises.

**Termination of Lease - Hold Over:** Either Landlord or Tenant may terminate this lease at the expiration of said Lease or any extension thereof by giving the other thirty (30) days written notice prior to the due date. Since *time is of the essence* in all matters of this Lease, and especially with respect to the issue of renewal, if **Tenant shall hold over after the expiration of the term of this Lease, Tenant shall, in the absence of any written agreement to the contrary, be a tenant from month to month, as defined by applicable California law, at the monthly rate in effect during the last month of the expiring term plus \$65**, the resultant rent being Landlord's present rental fee for month to month tenancies. All other terms and provisions of this Lease shall remain in full force and effect.

In the event Tenant becomes a month-to-month tenant in the manner described above, Tenant shall be required to provide Landlord, in advance, thirty (30) days written notice of Tenant's intention to surrender the Premises. Landlord, at

Landlord's discretion, at any time during a month-to-month tenancy, may terminate the month-to-month tenancy or lease by serving Tenant with a written notice of termination, or by any other means allowed by law. Upon termination, Tenant shall vacate the premises and deliver same unto Landlord on or before the expiration of the period of notice.

**Extended Absences by Tenant and Notice Thereof:** Tenant will notify Landlord in advance if Tenant will be away from the premises for seven (7) or more consecutive days. During such absence, Landlord may enter the premises at times reasonably necessary to maintain the property and inspect for needed repairs. If such absences are customary and frequent, the expected frequency and duration of absence should be summarized here: \_\_\_\_\_

**Abandonment:** Abandonment shall be defined as when the rent has been due and unpaid for at least fourteen (14) consecutive days and Landlord reasonably believes that Tenant has abandoned the premises. In such event, Tenant will be considered in default of this Lease and Landlord shall have the right to terminate this lease by personally delivering to Tenant or sending by first class mail, a notice of belief of abandonment. Fifteen (15) days after the notice is served personally or, if mailed, not less than eighteen (18) days after the notice is deposited in the mail, this Lease will terminate, unless Tenant notifies Landlord, in writing, prior to the date of termination, that Tenant intends to continue occupying the premises and Tenant remits, in full, all past due rent.

**Property Damage - Destruction of Property:** If the premises are rendered totally unfit for occupancy by fire, act of God, act of rioters or public enemies, or accident, the term of this Lease shall immediately cease upon the payment of rent apportioned to the day of such happening. If, however, the premises are only partially destroyed or damaged and Landlord decides to repair the same, such repairs shall be made by Landlord without unreasonable delay, and there shall be abatement in rent in proportion to the relationship the damaged portion of the leased premises bears to the whole of said premises. Tenant, Tenant's guests and invitees of either Tenant or Tenant's guests will not engage in any activity or action that may cause severe property damage.

**Hold Harmless:** To the fullest extent permitted law, Tenant hereby agrees that Landlord and his Agent will be held free and harmless from any and all loss, claim or damage by reason of any accident, injury, or damage to any person or property occurring on or about the leased premises, unless such accident, injury, or damage shall be caused by the negligence of the Landlord, its agents, servants and/or employees.

**Disclaimer of Security Warranties:** Landlord, Landlord's agents or employees make no warranties, guaranties or representations regarding the security of the Premises, common areas, or the apartment community, and any such warranties and representations, whether expressed or implied, are hereby disclaimed.

Tenant hereby agrees and acknowledges that Tenant and occupant(s) shall have the exclusive responsibility of protecting the Premises, Tenant(s), occupant(s) and Tenant's guests from crime, fire, and other danger. Landlord shall not provide and shall have no duty to provide any security devices to Tenant or the apartment community with the exception of those required by applicable law. Tenant shall look solely to the Public Police Force and other forms of Public Safety for protection. Tenant agrees and acknowledges that protection against criminal action is not within the power of Landlord, Landlord's agents or employees, and though Landlord, from time to time, may provide crime deterrent services, those services cannot be relied upon by Tenant and shall not constitute a waiver of, or in any manner modify, the above agreement. Upon Tenant's reasonable request, Landlord shall consider permitting Tenant to install fire safety and/or crime deterrent devices, provided such devices do not damage the Premises, create danger, and Tenant provides Landlord with duplicate keys and alarm codes enabling Landlord to access Premises.

**Default / Breach By Tenant:** In the event of any default hereunder on the part of the Tenant, his family, servant, guests, invitees, or should the Tenant occupy the subject premises in violation of any lawful rule, regulation or ordinance issued or promulgated by the Landlord or any rental authority, then and in any of said events the Landlord shall have the right to terminate this lease by giving the Tenant personally or by leaving at the leased premises a thirty (30) day written notice of termination and this Lease shall terminate upon the expiration of thirty (30) days from the delivery of such notice if the default is not remedied within a reasonable time not in excess of thirty (30) days and the Landlord, at the expiration of said thirty (30) day notice or any shorter period conferred under or by operation of law, shall thereupon be entitled to immediate possession of said premises and may avail himself of any remedy provided by law for the restitution of possession and the recovery of delinquent rent. If this Lease is terminated, Landlord shall return all prepaid and unearned rent, and any amount of the security deposit recoverable by the Tenant.

However, in the event the rent has not been paid for a period of five days after the date due, nonpayment of rent, Landlord shall not be required to deliver thirty (30) days' notice as provided above but may serve Tenant with a three (3) day written notice of termination whereupon the Tenant must pay the unpaid rent in full or surrender the premises by the expiration of the three (3) day notice period. Furthermore, for any substantial violation of this Lease or applicable law materially affecting health and safety, Landlord may serve Tenant with a three (3) day written notice of termination whereupon the Tenant must cure the default by the expiration of the three (3) day notice period or surrender the premises. Upon Landlord's termination of this Lease, Tenant expressly agrees and understands that the entire remaining balance of unpaid rent for the remaining term of this Lease shall ACCELERATE, whereby the entire sum shall become immediately due, payable, and collectible. Landlord may hold the portion of Tenant's security deposit remaining after reasonable cleaning and repairs as a partial offset to satisfaction

of the accelerated rent.

Nothing contained herein shall serve to limit Landlord's remedies regarding Tenant's use of a waterbed.

**Remedies - Cumulative:** The remedies and rights contained in and conveyed by this Lease are cumulative, and are not exclusive of other rights, remedies and benefits allowed by law.

**Notice of Injuries on Premises:** In the event of any significant injury or damage to Tenant, Tenant's family, or Tenant's invitees, licensees, and/or guests, or any personal property, suffered in the leased premises or in any common area, written notice of same shall be provided by Tenant to Landlord at the address designated for delivery of notices (identical to address for payment of rent) as soon as possible but not later than five (5) days of said injury or damage. Failure to provide such notice shall constitute a breach of this Lease.

**Waiver:** Any waiver of a default hereunder shall not be deemed a waiver of this agreement or of any subsequent default. Acquiescence in a default shall not operate as a waiver of such default, even though such acquiescence continues for an extended period of time.

**Grounds for Termination of Tenancy:** The failure of Tenant, guests and invitees of either tenant or guests to comply with any term of this Lease is grounds for termination of the tenancy, with appropriate notice to Tenant and procedures as required by law.

**Court Costs and Attorney's Fees:** In the event that the Landlord shall find it necessary to expend any monies in legally enforcing any provisions of this lease, including the collection of rent or other charges due hereunder, Tenant agrees to pay a reasonable attorney's fee and all expenses and costs incurred thereby, to the greatest extent allowed by applicable law.

**Agents and Authority to Receive Legal Papers:** Any notice which either party may or is required to give, shall be in writing and may be given by mailing the same, by certified mail, and shall be deemed sufficiently served upon Tenant if and when deposited in the mail addressed to the leased premises, or addressed to Tenant's last known post office address, or hand delivered, or placed in Tenant's mailbox to Tenant at the premises. If Tenant is more than one person, then notice to one shall be sufficient as notice to all. The Landlord, any person managing the premises, and anyone designated by the Landlord as agent are authorized to accept service of process and receive other notices and demands, which may be delivered to:

The Landlord, Imagine Property Management Services, at the following address:

2201 Francisco Drive Ste. 140-188, El Dorado Hills, CA 95762  
Telephone: 916.580.3833

**Time:**

Time is of the essence in all matters of this agreement.

**Subordination:** Tenant agrees to accept the premises subject to and subordinate to any existing or future mortgage or other lien, and Landlord reserves the right to subject premises to same. Tenant agrees to and hereby irrevocably grants Landlord power of attorney for Tenant for the sole purpose of executing and delivering in the name of the Tenant any documents related to the Landlord's right to subject the premises to a mortgage or other lien.

**Eminent Domain:** If the premises or any part thereof or any estate therein, or any other part of the building materially affecting Tenant's use of the premise, shall be taken by eminent domain, this lease shall terminate on the date when title vests pursuant to such taking. The rent shall be apportioned as of the termination date, and any rent paid for the period beyond that date shall be repaid to Tenant. Tenant shall not be entitled to any part of the award for such taking or any payment in lieu thereof.

**Paragraph Headings:** The headings of particular paragraphs and subparagraphs are inserted only for convenience and are not part of this Agreement and are not to act as a limitation on the scope of the particular paragraph to which the heading refers.

**Binding on Heirs and Assigns:** This Lease shall be binding upon and inure to the benefit of the parties hereto, their respective heirs, executors, administrators, successors and assigns.

**Entire Agreement:** This document and any Attachments constitute the final and entire Agreement between the parties hereto, and no promises or representations, other than those contained here and those implied by law, have been made by Landlord or Tenant. Neither Landlord or Tenant shall be bound by any terms, conditions, statements, warranties or representations, oral or written, not herein contained unless made in writing and signed by both Landlord and Tenant.

**Governing Law:** This Lease shall be governed by the laws of the state of California.

**Severability:** The provisions of this Lease are severable and in the event any provision, clause, sentence, section or part thereof is held to be invalid, illegal, unconstitutional, inapplicable or unenforceable to any person or circumstances,



such invalidity, illegality, unconstitutionality, inapplicability or unenforceability shall not affect or impair any of the remaining provisions, sentences, clauses, sections, parts of the lease or their application to Tenant or other persons or circumstances. It is understood and agreed that the terms, conditions and covenants of this Lease would have been made by both parties if such invalid, illegal, unconstitutional, inapplicable or unenforceable provision, sentence, clause, section or part had not been included therein to the extent that portion of this agreement may be invalid by striking of certain words or phrases, such words or phrases shall be deemed to be stricken and the remainder of the provisions and the remainder of the other portions of this Lease agreement shall remain in full force and effect. It is further agreed that this Lease may be executed in counterparts, each of which when considered together shall constitute the original contract.

**Additional Provisions:**

- Imagine Property Management Services will arrange for house and carpet cleaning out of the tenant's deposit.
- No parking of vehicles of any kind on lawn areas or in the backyard.
- No long term parking of any type of RV, trailer, boat or other vehicle on the driveway or on the street in front of the house.
- Vehicles of any kind must be in good working order with current registration. Vehicles must not be leaking oil or any fluids. Tenant agrees not to perform, or allow other family members or guests to perform major repair or the dismantling of any type of motor vehicle on the property
- Tenant agrees to move trash/recycle cans from the curb to the backyard by the end of pick-up day.
- Landlord may work on maintaining landscape and will make every effort to notify tenant before of such plans.
- Lawn/yard service is NOT provided.
- Follow all HOA rules
- 
- Tenant is responsible for maintaining adequate irrigation to lawns and outdoor plants/trees. Tenant agrees to notify landlord if sprinkler system does not appear to be functioning correctly.
- This is a non-smoking residence.
- Tenant agrees and is responsible for checking smoke-detector and CO Detector battery in each unit on a regular basis and to replace the battery in each unit at least once every 6 months. If a smoke-detector is not functioning properly, tenant agrees to contact the landlord immediately.
- Tenant agrees and is responsible to change HVAC filter at least once every 3 months with the appropriate size filter. Installation must be done correctly and once every 3 months to prevent damage to HVAC system.

**Tenant acknowledges receipt of an executed copy of this Lease.**

Landlord/Agent's signature: Imagine Property Management Services  
Title: Imagine Property Mgmt Services, Landlord  
Address: 2201 Francisco Drive, Ste 140-188, El Dorado Hills, CA 95762  
Phone: 916.580.3833

**Notice to Tenant: As stated in this Lease, if you hold over after the expiration of the term of this Lease, you shall, in the absence of any written agreement to the contrary, be a tenant from month to month at the monthly rate in effect during the last month of the expiring term plus \$65/day.**

Tenant's signature: Dustin N. Bell  
Print name: Dustin Date: 10/01/25


# RESIDENTIAL LEASE AGREEMENT - Merrill Ct


Final Audit Report


2025-01-10


Created:	2025-01-10
By:	Nicole Nicole (nicole@imaginepropertyservices.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAADijBLfISrCCocUXWVU1Nxt47spJ3h3EK


## "RESIDENTIAL LEASE AGREEMENT - Merrill Ct" History

 Document created by Nicole Nicole (nicole@imaginepropertyservices.com)  
2025-01-10 - 11:49:35 PM GMT

 Document emailed to Dustin (dhall@edhfire.com) for signature  
2025-01-10 - 11:49:39 PM GMT

 Email viewed by Dustin (dhall@edhfire.com)  
2025-01-10 - 11:51:41 PM GMT

 Document e-signed by Dustin (dhall@edhfire.com)  
Signature Date: 2025-01-10 - 11:52:56 PM GMT - Time Source: server

 Agreement completed.  
2025-01-10 - 11:52:56 PM GMT

# Mold Test Sacramento

**MoldTestSacramento.com**

<http://www.moldtestsacramento.com>

[info@moldtestsacramento.com](mailto:info@moldtestsacramento.com)

**(916) 390-0002**



## **Mold Test Report**

**Client(s): Fire Station 86**

**Property address: 3670 Bass Lake Rd  
El Dorado Hills CA 95762-6620**

**Inspection date: Friday, December 27, 2024**

This report published on Tuesday, December 31, 2024 9:38:55 AM PST

**This report is the exclusive property of Moldtestsacramento.com and the client(s) listed in the report title. Use of this report by any unauthorized persons is prohibited.**

**The scope of this mold report is limited to an evaluation of the lab test results only. We are a test only company. You are strongly advised to consult appropriate tradesperson, such as a general contractor, plumber, physician, mold remediation, landlord or an attorney, for further evaluation, advise or consultation.**

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## General Information

**Inspector:** Heidi Naghibi -- BS CT; ASCP -- MICRO CMI #83208 -- IICRC WRT#643864 -- CERT#ABII0814230002N35556 -- LSC  
#R-I-19157-23-00271

**Present during inspection:** Staff

**Client present for discussion at end of inspection:** No

**Weather conditions:** Rain

**Type of building:** Commercial

**Occupied:** Yes

**Areas not tested or excluded:** The presence or absence of elevated levels of mold (or toxic mold or bad mold) in the "entire house" can be determined by testing in multiple areas. At client's request or instruction, the following areas were not tested:

- Rest of the structure

---

**1) +** Based on laboratory results, elevated levels of mold were detected at one or more locations noted below. Professional mold remediation IS advised.

---

**2)** This is a clearance test of previously tested areas.

---

**3)** Sections of the property appear to have been recently remodeled. This may include (but not limited to) new paint, floor covering, baseboards, wall repairs, ceiling repairs, plumbing updates, windows, doors, siding or roof repair/replacement. Further investigation is advised.

---

**4)** Due to owner storage or personal belongings/items, various areas of the property were inaccessible for a complete inspection. Personal belongings, owner storage or obstructions should be removed for a proper evaluation.

Wall, ceiling and floor cavities cannot be examined without removing coverings.

---

## Control Sample

**Location of sample collection:** Back Yard

**Sample type:** Air

**Specific type for sample:** Cassette

---

5) Sample ID: 3031464



Photo 5-1



Photo 5-2



Photo 5-3



Photo 5-4



Photo 5-5

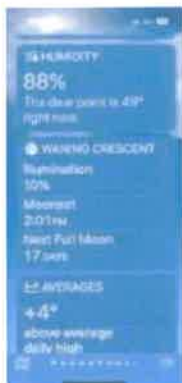


Photo 5-6



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## Sample 1

**Location of sample collection:** Kitchen

**Observations & Conclusions:** Based on laboratory results, elevated levels of mold was detected; Further evaluation and mold remediation IS advised.

Despite the rain reducing spore counts on the outside, the spore count inside is substantially higher and the Penicillium/Aspergillus present are higher number relative to outside. Considering Penicillium/Aspergillus are common mold but much higher inside than outside and history of building having fungal infestation before, indicates either cross contamination during remediation or fungal activity still present in the structure due to moisture intrusion.

**Specific type for sample:** Cassette

**Sample type:** Air

---

6) + Sample ID: 3031465



Photo 6-1



Photo 6-2



Photo 6-3



Photo 6-4



Photo 6-5



Photo 6-6

---

## Sample 2

**Location of sample collection:** Living Room

**Observations & Conclusions:** Based on laboratory results, elevated levels of mold was detected as the following:

- Chaetomium

Professional Mold Remediation Is Advised.

**Specific type for sample:** Cassette

**Sample type:** Air

---

7) + Sample ID: 3031461



Photo 7-1



Photo 7-2



Photo 7-3



Photo 7-4



Photo 7-5



Photo 7-6



Photo 7-7



Photo 7-8



Photo 7-9



Photo 7-10

---

## Sample 3

**Location of sample collection:** Gym

**Observations & Conclusions:** Based on laboratory results, elevated levels of mold was detected; Further evaluation and mold remediation IS advised.

Despite the rain reducing spore counts on the outside, the spore count inside is substantially higher and the *Penicillium*/*Aspergillus* present are higher number relative to outside. Considering *Penicillium*/*Aspergillus* are common mold but much higher inside than outside and history of building having fungal infestation before, indicates either cross contamination during remediation or fungal activity still present in the structure due to moisture intrusion.

**Specific type for sample:** Cassette

**Sample type:** Air

---

8) + Sample ID: 3031468



Photo 8-1



Photo 8-2



Photo 8-3



Photo 8-4



Photo 8-5



Photo 8-6



**Photo 8-7** Moisture intrusion noted.



**Photo 8-8**



**Photo 8-9**



**Photo 8-10**



**Photo 8-11**



**Photo 8-12**



**Photo 8-13**



**Photo 8-14**



**Photo 8-15**



**Photo 8-16**



**Photo 8-17**



**Photo 8-18**



**Photo 8-19**



**Photo 8-20**



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## Sample 4

**Location of sample collection:** Right Bedroom

**Observations & Conclusions:** Based on laboratory results, elevated levels of mold was detected; Further evaluation and mold remediation IS advised.

Despite the rain reducing spore counts on the outside, the spore count inside is substantially higher and the Penicillium/Aspergillus present are higher number relative to outside. Considering Penicillium/Aspergillus are common mold but much higher inside than outside and history of building having fungal infestation before, indicates either cross contamination during remediation or fungal activity still present in the structure due to moisture intrusion.

**Specific type for sample:** Cassette

**Sample type:** Air

---


9)  Sample ID: 3031451



Photo 9-1



Photo 9-2



Photo 9-3



Photo 9-4



Photo 9-5



Photo 9-6





**Photo 9-7**



**Photo 9-8**

---

The scope of this mold report is limited to an evaluation of the lab test results only. We are a test only company. You are strongly advised to consult appropriate tradesperson, such as a general contractor, plumber, physician, mold remediation, landlord or an attorney, for further evaluation, advise or consultation.

\*\* Unpaid invoices will result in lien on property.

#### CLEARANCETESTDISCOUNT

\*\*\* \$50 off for clearance test \*\*\*

Client:	Project Name:	Project ID #
RF Home Inspection	3670 Bass Lake Rd	NL - 6021355
Sampling Date:	Analysis Date:	Reviewed By:
12/27/2024	12/30/2024	Nation Laboratories

## Air Sampling Analysis Results (Spore Trap) - Non-Viable

Sample ID #	NL - 6021355 - 002		NL - 6021355 - 003		NL - 6021355 - 001	
Cassette ID #	3031465		3031461		3031464	
Sample Description	Kitchen		Living Room		Outside (Comparison)	
Sample Media	Micro5		Micro5		Micro5	
Sampling Time (Min)	5		5		5	
Total Volume	25		25		25	
Fungal Spore Type	Raw Ct.	Spores/m3	Raw Ct.	Spores/m3	Raw Ct.	Spores/m3
Alternaria						
Ascospores	177	7080	146	5840	95	3800
Aureobasidium						
Basidiospores	1	40	1	40		
Beltrania						
Bipolaris*						
Botrytis						
Chaetomium			1	40		
Cladosporium	3	120	3	120		
Curvularia						
Epicoccum						
Fusarium						
Memnoniella						
Miscellaneous/Unidentifiable Spores						
Myxomycetes**			1	40		
Nigrospora						
Other Colorless						
Penicillium/Aspergillus	14	560	16	640	2	80
Pithomyces						
Rusts						
Scopulariopsis						
Stachybotrys						
Stemphylium						
Tetraploa						
Torula						
Ulocladium						
Zygomycetes						
<b>Total Spores (Cts/m3)*</b>	<b>195</b>	<b>7800</b>	<b>168</b>	<b>6720</b>	<b>97</b>	<b>3880</b>
Other Sample Information						
Sample Clarity	1+ (Low-Moderate)		2+ (Moderate-High)		Rare (Trace amounts)	
Hyphae Fragments	Rare (Trace amounts)		Rare (Trace amounts)		None	
Pollen	None		None		None	

Client:	Project Name:	Project ID #
RF Home Inspection	3670 Bass Lake Rd	NL - 6021355

Sampling Date:	Analysis Date:	Reviewed By:
12/27/2024	12/30/2024	Nation Laboratories

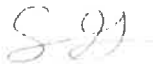
### Air Sampling Analysis Results (Spore Trap) - Non-Viable

Sample ID #	NL - 6021355 - 004		NL - 6021355 - 005		NL - 6021355 - 001	
Cassette ID #	3031468		3031451		3031464	
Sample Description	Gym		Right Bedroom		Outside (Comparison)	
Sample Media	Micro5		Micro5		Micro5	
Sampling Time (Min)	5		5		5	
Total Volume	25		25		25	
Fungal Spore Type	Raw Ct.	Spores/m3	Raw Ct.	Spores/m3	Raw Ct.	Spores/m3
Alternaria			1	● 40		
Ascospores	131	● 5240	78	● 3120	95	3800
Aureobasidium						
Basidiospores	2	● 80	1	● 40		
Beltrania						
Bipolaris*						
Botrytis						
Chaetomium						
Cladosporium	2	● 80	1	● 40		
Curvularia						
Epicoccum						
Fusarium						
Memnoniella						
Miscellaneous/Unidentifiable Spores						
Myxomycetes**	2	● 80	15	◆ 600		
Nigrospora			1	● 40		
Other Colorless						
Penicillium/Aspergillus	18	◆ 720	11	▲ 440	2	80
Pithomyces						
Rusts			1	● 40		
Scopulariopsis						
Stachybotrys						
Stemphylium						
Tetraploa						
Torula						
Ulocladium						
Zygomycetes						
<b>Total Spores (Cts/m3)*</b>	<b>155</b>	<b>◆ 6200</b>	<b>109</b>	<b>◆ 4360</b>	<b>97</b>	<b>3880</b>
Other Sample Information						
Sample Clarity	2+ (Moderate-High)		3+ (High)		Rare (Trace amounts)	
Hyphae Fragments	Rare (Trace amounts)		Rare (Trace amounts)		None	
Pollen	Rare (Trace amounts)		None		None	


Client:	Project Name:	Project ID #
RF Home Inspection	3670 Bass Lake Rd	NL - 6021355

Sampling Date:	Analysis Date:	Reviewed By:
12/27/24	12/30/2024	Nation Laboratories

Comments/General Impression






Microbiology Laboratory Technician



Managing Laboratory Officer

#### Air Sample Icon Legend

-  = Normal (Below comparison spore count)
-  = Caution (Near or at the level of the comparison spore count)
-  = Abnormal/High (Above comparison spore count)

\* Bipolaris = Bipolaris/Drechslera Group

\*\* Myxomycetes = Smuts/Periconia/Myxomycetes

Normal conditions spore types that include Basidiospores (mushroom spores), Myxomycetes, plant pathogens, such as ascospores, rusts, smuts, pollen, and/or a mix of saprophytic genera with no particular spore type predominating. Distribution of spore types seen mirrors that usually seen outdoors. Quantities may be displayed as 1+ to 4+, which is the same as few to many. 4+ indicates the highest number.

Direct sampling: Quantities of molds seen growing are listed in this column under Mold Growth and are graded 1+ to 4+, which is the same as few to very many. 4+ indicates the highest number. "Rare" indicates that a type of mold was present, but in very low numbers that wouldn't qualify for even a 1+ rating.

The spores of Aspergillus and Penicillium are small and round with very few distinguishing characteristics. They cannot be differentiated by non viable sampling methods. Also, some species with very small spores are easily missed, and may be undercounted.

Nation Laboratories and its employees, officers, directors, and affiliates are not responsible for the conditions associated with sample collection or for analytical method limitations. Nation Laboratories shall have no liability on decisions, recommendations, course of actions, or other by Nation Laboratories' clients and/or client's customers as a result of or based on the test results. All questions regarding the collection and analysis of samples should be directed to the client requesting analysis. Samples are received in appropriate condition for analysis, unless otherwise noted. Please seek advice from a professional for interpretation of the laboratory data.

The Limit of Detection is the product of a raw count of 1 to 100 divided by the percent read. The analytical sensitivity (counts/m<sup>3</sup>) is the product of the Limit of Detection and 1000 divided by the sample volume. Nation Laboratories read 100% of the sample unless otherwise noted in the comment section.

Totals may be different due to rounding to reflect analytical precision.



# Fungal Descriptions

## **Alternaria**

A very common allergen with an IgE mediated response. It is often found in carpets, textiles and on horizontal surfaces in building interiors. Often found on window frames.

Outdoors it may be isolated from samples of soil, seeds and plants. It is commonly found in outdoor samples. The large spore size, 20 - 200 microns in length and 7 - 18 microns in sizes, suggests that the spores from these fungi will be deposited in the nose, mouth and upper respiratory tract. It may be related to bakers' asthma. It has been associated with hypersensitivity pneumonitis. The species *Alternaria alternata* is capable of producing tenuazonic acid and other toxic metabolites that may be associated with disease in humans or animals. Common cause of extrinsic asthma (immediate-type hypersensitivity: type I). Acute symptoms include edema and bronchospasms; chronic cases may develop pulmonary emphysema.

## **Ascospore**

A spore borne in a special cell called an ascus. Spores of this type are reported to be allergenic. All ascomycetes, members of a group of fungi called Ascomycotina, have this type of spore. The minute black dots on rotting wood and leaves or the little cups on lichens are examples of ascomycetes; another is the "truffle" mushroom.

## **Aspergillus/Penicillium**

These are two of the most commonly found allergenic fungi in problem buildings.

*Aspergillus* comes in many varieties (species). Many of the varieties produce toxic substances. It may be associated with symptoms such as sinusitis, allergic bronchio-pulmonary aspergillosis, and other allergic symptoms.

*Penicillium* is a variety of mold that is very common indoors and is found in increased numbers in problem buildings. It also has many varieties, some of which produce toxic substances. The symptoms are allergic reactions, mucous membrane irritation, headaches, vomiting, and diarrhea. Because the spores of *Aspergillus* and *Penicillium* are very similar, they are not differentiated by microscopic analysis and are reported together.

## **Aspergillus sp.**

Reported to be allergenic. Members of this genus are reported to cause ear infections. Many species produce mycotoxins that may be associated with disease in humans and other animals. Toxin production is dependent on the species or a strain within a species and on the food source for the fungus. Some of these toxins have been found to be carcinogenic in animal species. Several toxins are considered potential human carcinogens. Common cause of extrinsic asthma (immediate-type hypersensitivity: type I). Acute symptoms include edema and bronchospasms; chronic cases may develop pulmonary emphysema; may also be associated with sinusitis, allergic bronchio-pulmonary aspergillosis, and other allergic symptoms.

## **Basidiospore**

Spore from basidiomycetes. Many varieties are reported to be allergenic.

## **Bipolaris sp.**

A fungus with large spores that could be expected to be deposited in the upper respiratory tract. This fungus can produce the mycotoxin - sterigmatocystin, which has been shown to produce liver and kidney damage when ingested by laboratory animals.

### **Botrytis sp.**

It is parasitic on plants and soft fruits. Found in soil and on house plants and vegetables, it is also known as "gray mold". It causes leaf rot on grapes, strawberries, lettuce, etc. It is a well-known allergen, producing asthma type symptoms in greenhouse workers and "wine grower's lung".

### **Cercaspora**

Common outdoors in agricultural areas, especially during harvest. Parasite of higher plants, causing leaf spot. Commonly found as parasites on higher plants.

### **Chaetomium sp.**

large ascomycetous fungus producing perithecia. It is found on a variety of substrates containing cellulose, including paper and plant compost. It has been found on paper in sheetrock. It can produce an *Acremonium*-like state on fungal media. Varieties are considered allergenic and have been associated with peritonitis, cutaneous lesions, and system mycosis.

### **Cladosporium sp.**

Most commonly identified outdoor fungus. The outdoor numbers are reduced in the winter. The numbers are often high in the summer. Often found indoors in numbers less than outdoor numbers. It is a common allergen. Indoor *Cladosporium* sp. may be different than the species identified outdoors. It is commonly found on the surface of fiberglass duct liners in the interior of supply ducts. A wide variety of plants are food sources for this fungus. It is found on dead plants, woody plants, food, straw, soil, paint, and textiles. Produces greater than 10 antigens. Antigens in commercial extracts are of variable quality and may degrade within weeks of preparation. Common cause of extrinsic asthma (immediate-type hypersensitivity: type I). Acute symptoms include skin lesions, eye ulceration, mycosis (including onychomycosis, an infection of the nails of the feet or hands)

### **Curvularia sp.**

Reported to be allergenic and has been associated with allergic fungal sinusitis. It may cause corneal infections, mycetoma, and infections in immune compromised hosts.

### **Dreschlera sp.**

Found on grasses, grains and decaying food. It can occasionally cause a corneal infection of the eye.

### **Epicoccum sp.**

A common allergen. It is found in plants, soil, grains, textiles and paper products.

### **Fusarium sp.**

It is found on a wide range of plants. It is often found in humidifiers. Several species in this genus can produce potent trichothecene toxins. The trichothecene (scirpene) toxin targets the following systems: circulatory, alimentary, skin, and nervous. Produces vomitoxin on grains during unusually damp growing conditions.

Symptoms may occur either through ingestion of contaminated grains or possibly inhalation of spores. The genera can produce hemorrhagic syndrome in humans (alimentary toxic aleukia). This is characterized by nausea, vomiting, diarrhea, dermatitis, and extensive internal bleeding. Reported to be allergenic. Frequently involved in eye, skin, and nail infections.

### **Myxomycetes**

Members of a group of fungi that is included in the category of "slime molds". They're occasionally found indoors, but mainly reside in forested regions on decaying logs, stumps, and dead leaves.



Myxomycetes display characteristics of fungi *and* protozoans. In favorable (wet) conditions they exhibit motile, amoeba-like cells, usually bounded only by a plasma membrane, that are variable in size and form. During dry spells, they form a resting body (sclerotium) with dry, airborne spores. These fungi are not known to produce toxins, but can cause hay fever and asthma.

### **Memmoniella**

Contaminant, found most often with *Stachybotrys* on wet cellulose. Forms in chains, but it are very similar to *Stachybotrys* and sometimes is considered to be in the *Stachybotrys* family. Certain species do produce toxins very similar to the ones produced by *Stachybotrys chartarum* and many consider the IAQ importance of *Memmoniella* to be on par with *Stachybotrys*. Allergenic and infectious properties are not well studied.

### **Nigrospora sp.**

Commonly found in warm climates, this mold may be responsible for allergic reactions such as hay fever and asthma. It is found on decaying plant material and in the soil. It is not often found indoors.

### **Oidium sp.**

The asexual phase of *Erysiphe* sp. It is a plant pathogen causing powdery mildews. It is very common on the leaves stems, and flowers of plants. The health effects and allergenicity have not been studied. It does not grow on non-living surfaces such as wood or drywall.

### **Penicillium sp.**

A wide number of organisms have been placed in this genus. Identification to species is difficult. Often found in aerosol samples. Commonly found in soil, food, cellulose and grains. It is also found in paint and compost piles. It may cause hypersensitivity pneumonitis, allergic alveolitis in susceptible individuals. It is reported to be allergenic (skin). It is commonly found in carpet, wallpaper, and in interior fiberglass duct insulation. Some species can produce mycotoxins. Common cause of extrinsic asthma (immediate-type hypersensitivity: type I). Acute symptoms include edema and bronchospasms; chronic cases may develop pulmonary emphysema. It may also cause headaches, vomiting, and diarrhea.

### **Periconia sp.**

Found in soil, blackened and dead herbaceous stems leaf spots, grasses, rushes, and sedges. Almost always associated with other fungi. Rarely found growing indoors. Reportedly associated with a rare case of mycotic keratitis.

### **Pithomyces sp.**

A common mold found on dead leaves, plants, soil and especially grasses. Causes facial eczema in ruminants. It exhibits distinctive multi-celled brown conidia. It is not know to be a human allergen or pathogen. It is rarely found indoors, although it can grow on paper.

### **Rusts/Smuts**

These fungi are associated with plant diseases. In the classification scheme of the fungi, the smuts have much in common with the rusts, and they are frequently discussed together. Both groups produce wind-borne, resistant teliospores that serve as the basis for their classification and their means of spread. Rusts usually attack vegetative regions (i.e., leaves and stems) of plants; smuts usually are associated with the reproductive structures (seeds). They can cause hay fever and asthma.

### **Spegazzinia**

Spegazzinia species comprise a very small proportion of the fungal biota. This genus is somewhat related to other lobed or ornamented genera such as Candelabrum. No information is available regarding health effects or toxicity. Allergenicity has not been studied. Usually identified on spore trap samples where it is seen every few weeks. (Spores have very distinctive morphology.) May also be found in air by culturable (Andersen) samples if a long enough incubation period is provided so that sporulation occurs. Our laboratory has never found this organism growing on indoor environmental surfaces. Natural habitat includes soil and many kinds of trees and plants.

### **Stachybotrys sp.**

Several strains of this fungus (*S. atra*, *S. chartarum* and *S. alternans* are synonymous) may produce a trichothecene mycotoxin- Satratoxin H - which is poisonous by inhalation. The toxins are present on the fungal spores. This is a slow growing fungus on media. It does not compete well with other rapidly growing fungi. The dark colored fungus grows on building material with high cellulose content and low nitrogen content. Areas with a relative humidity above 55%, and are subject to temperature fluctuations, are ideal for toxin production.

Individuals with chronic exposure to the toxin produced by this fungus reported cold and flu symptoms, sore throats, diarrhea, headaches, fatigue, dermatitis, intermittent local hair loss and generalized malaise. Other symptoms include coughs, rhinitis, nosebleed, a burning sensation in the nasal passages, throat, and lungs, and fever. The toxins produced by this fungus will suppress the immune system affecting the lymphoid tissue and the bone marrow. Animals injected with the toxin from this fungus exhibited the following symptoms: necrosis and hemorrhage within the brain, thymus, spleen, intestine, lung, heart, lymph node, liver, and kidney. Affects by absorption of the toxin in the human lung are known as pneumomycosis.

This organism is rarely found in outdoor samples. It is usually difficult to find in indoor air samples unless it is physically disturbed (or possibly -this is speculation- a drop in the relative humidity). The spores are in a gelatinous mass. Appropriate media for the growth of this organism will have high cellulose content and low nitrogen content. The spores will die readily after release. The dead spores are still allergenic and toxicogenic. Percutaneous absorption has caused mild symptoms.

### **Stemphylium sp.**

Reported to be allergenic. Isolated from dead plants and cellulose materials.

### **Torula sp.**

Found outdoors in air, soil, on dead vegetation, wood, and grasses. Also found indoors on cellulose materials. Reported to be allergenic and may cause hay fever and asthma.

### **Tetraploa**

Tetraploa species comprise a very small proportion of the fungal biota. This genus is somewhat related to Triposporium and Diplocladiella. The only reported human infections are two cases of keratitis (1970, 1980) and one case of subcutaneous infection of the knee (1990). No information is available regarding other health effects or toxicity. Allergenicity has not been studied. Usually identified on spore trap samples where it is seen every few weeks. (Spores have very distinctive morphology.) Our laboratory has never found this organism growing on indoor environmental surfaces. Natural habitat includes leaf bases and stems just above the soil on many kinds of plants and trees.

### **Ulocladium sp.**

Isolated from dead plants and cellulose materials. Found on textiles.

## **Zygomycetes**

Zygomycetes are one of the four major groups of fungi, the others being the Oomycetes, the Ascomycetes, and the Basidiomycetes. Zygomycetes are common, fast growing, and often overgrow and/or inhibit other fungi nearby. Rhizopus and Mucor are two of the most common Zygomycetes seen in the indoor environment. However, others are seen as well, including Syncephalastrum, Circinella, Mortierella, Mycotypha, Cunninghamella, and Choanephora. For further information, please see descriptions of these individual genera.

# Mold Test Sacramento



**MoldTestSacramento.com**

<http://www.moldtestsacramento.com>

[info@moldtestsacramento.com](mailto:info@moldtestsacramento.com)

**(916) 390-0002**



## **Mold Test Report**

**Client(s): Chris Landry**

**Property address: 3670 Bass Lake Rd  
El Dorado Hills CA 95762-6620**

**Inspection date: Friday, November 8, 2024**

This report published on Wednesday, November 13, 2024 7:21:58 PM PST

**This report is the exclusive property of Moldtestsacramento.com and the client(s) listed in the report title. Use of this report by any unauthorized persons is prohibited.**

**The scope of this mold report is limited to an evaluation of the lab test results only. We are a test only company. You are strongly advised to consult appropriate tradesperson, such as a general contractor, plumber, physician, mold remediation, landlord or an attorney, for further evaluation, advise or consultation.**

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## **General Information**

**Inspector:** Arif

**Client present for discussion at end of inspection:** No

**Weather conditions:** Clear

**Type of building:** Commercial

**Occupied:** Yes

**Areas not tested or excluded:** The presence or absence of elevated levels of mold (or toxic mold or bad mold) in the "entire house" can be determined by testing in multiple areas. At client's request or instruction, the following areas were not tested:

- Rest of the structure

---

**1) +** Based on laboratory results, elevated levels of mold were detected at one or more locations noted below. Professional mold remediation IS advised.

---

**2)** Due to owner storage or personal belongings/items, various areas of the property were inaccessible for a complete inspection. Personal belongings, owner storage or obstructions should be removed for a proper evaluation.

Wall, ceiling and floor cavities cannot be examined without removing coverings.

---

## **Control Sample**

**Location of sample collection:** Front Yard

**Sample type:** Air

**Specific type for sample:** Cassette

---

**3)** Sample ID: 3003417



**Photo 3-1**



**Photo 3-2**



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## **Sample 1**

**Location of sample collection:** Gym

**Specific type for sample:** Cassette

**Sample type:** Air

---

4) Based on laboratory results, elevated levels of mold were NOT detected.

---

5) Sample ID: 3003379



**Photo 5-1**



**Photo 5-2**

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## Sample 2

**Location of sample collection:** Kitchen Window

**Observations & Conclusions:** Based on laboratory results, elevated levels of the following were detected. Further evaluation and mold remediation IS advised.

- Stachybotrys
- Hyphae Fragments

**Specific type for sample:** Swab

**Sample type:** Surface

---

### 6) Sample ID: Kitchen Window



Photo 6-1



Photo 6-2



Photo 6-3

---

## Sample 3

**Location of sample collection:** Closet Frame

**Observations & Conclusions:** Based on laboratory results, elevated levels of the following were detected. Further evaluation and mold remediation IS advised.

- Ulocladium

**Specific type for sample:** Swab

**Sample type:** Surface

---


7)  Sample ID: Closet Frame



Photo 7-1



Photo 7-2



Photo 7-3

---

## Sample 4

**Location of sample collection:** Gym Room Window

**Observations & Conclusions:** Based on laboratory results, elevated levels of the following were detected. Further evaluation and mold remediation IS advised.

- Stachybotrys
- Hyphae Fragments

**Specific type for sample:** Swab

**Sample type:** Surface

---


8)  Sample ID: Gym Room Window



Photo 8-1



Photo 8-2



Photo 8-3

---

## Sample 5

**Location of sample collection:** Baseboard

**Observations & Conclusions:** Based on laboratory results, elevated levels of the following were detected. Further evaluation and mold remediation IS advised.

- Hyphae Fragments
- Ulocladium

**Specific type for sample:** Swab

**Sample type:** Surface

---


9)  Sample ID: Baseboard



Photo 9-1



Photo 9-2



Photo 9-3



Photo 9-4

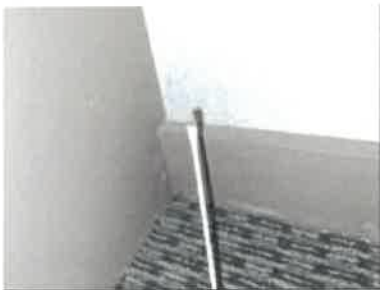


Photo 9-5

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## Observations/Comments

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10) Evidence of moisture intrusion and visual growth noted at various areas of the properties. Further evaluation and remediation is advised.



Photo 10-1



Photo 10-2



Photo 10-3



Photo 10-4



Photo 10-5



Photo 10-6

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The scope of this mold report is limited to an evaluation of the lab test results only. We are a test only company. You are strongly advised to consult appropriate tradesperson, such as a general contractor, plumber, physician, mold remediation, landlord or an attorney, for further evaluation, advise or consultation.

\*\* Unpaid invoices will result in lien on property.

#### CLEARANCETESTDISCOUNT

\*\*\* \$50 off for clearance test \*\*\*



Client:	Project Name:	Project ID #
RF Home Inspection	3670 Bass Lake Rd	NL - 6021009
Sampling Date:	Analysis Date:	Reviewed By:
11/08/2024	11/12/2024	Nation Laboratories

## Air Sampling Analysis Results (Spore Trap) - Non-Viable

Sample ID #	NL - 6021009 - 002		NL - 6021009 - 001	
Cassette ID #	3003379		3003417	
Sample Description	Gym		Outside (Comparison)	
Sample Media	Micro5		Micro5	
Sampling Time (Min)	5		5	
Total Volume	25		25	
Fungal Spore Type	Raw Ct.	Spores/m3	Raw Ct.	Spores/m3
Alternaria				
Ascospores	21	840	47	1880
Aureobasidium				
Basidiospores			1	40
Beltrania				
Bipolaris*				
Botrytis				
Chaetomium			1	40
Cladosporium	10	400	53	2120
Curvularia				
Epicoccum				
Fusarium				
Memnoniella				
Miscellaneous/Unidentifiable Spores				
Myxomycetes**	2	80	86	3440
Nigrospora				
Other Colorless				
Penicillium/Aspergillus	1	40	17	680
Pithomyces				
Rusts			2	80
Scopulariopsis				
Stachybotrys				
Stemphylium				
Tetraploa				
Torula				
Ulocladium	3	120	5	200
Zygomycetes				
<b>Total Spores (Cts/m3)*</b>	<b>37</b>	<b>1480</b>	<b>212</b>	<b>8480</b>
Other Sample Information				
Sample Clarity	2+ (Moderate-High)		2+ (Moderate-High)	
Hyphae Fragments	1+ (Low-Moderate)		1+ (Low-Moderate)	
Pollen	Rare (Trace amounts)		Rare (Trace amounts)	

Client:	Project Name:	Project ID #
RF Home Inspection	3670 Bass Lake Rd	NL - 6021009

Sampling Date:	Analysis Date:	Reviewed By:
11/08/2024	11/12/2024	Nation Laboratories

## Surface Sampling Analysis Results (Direct Sampling) - Non-Viable

Kitchen Window	
NL - 6021009 - 003	
Sample Type	Swab - Mold
<b>Mold Growth Present - Mycelial and/or Sporulating Structures</b>	<b>Level Detected</b>
Hyphae Fragments	1+ (Low-Moderate)
Stachybotrys	1+ (Low-Moderate)
<b>Miscellaneous Spores/ Background Debris Present*</b>	<b>Level Detected</b>
Particulate Debris	1+ (Low-Moderate)
Pollen	None
Skin Fragments	Rare (Trace amounts)
<b>General Impression</b>	
Mold Growth	◆

Closet Frame	
NL - 6021009 - 004	
Sample Type	Swab - Mold
<b>Mold Growth Present - Mycelial and/or Sporulating Structures</b>	<b>Level Detected</b>
Hyphae Fragments	Rare (Trace amounts)
Ulocladium	1+ (Low-Moderate)
<b>Miscellaneous Spores/ Background Debris Present*</b>	<b>Level Detected</b>
Particulate Debris	1+ (Low-Moderate)
Pollen	Rare (Trace amounts)
Skin Fragments	Rare (Trace amounts)
<b>General Impression</b>	
Mold Growth	◆

Gym Room Window	
NL - 6021009 - 005	
Sample Type	Swab - Mold
<b>Mold Growth Present - Mycelial and/or Sporulating Structures</b>	<b>Level Detected</b>
Hyphae Fragments	1+ (Low-Moderate)
Stachybotrys	2+ (Moderate-High)
<b>Miscellaneous Spores/ Background Debris Present*</b>	<b>Level Detected</b>
Insect Fragments	None
Particulate Debris	1+ (Low-Moderate)
Pollen	None
Skin Fragments	1+ (Low-Moderate)
<b>General Impression</b>	
Mold Growth	◆

Baseboard	
NL - 6021009 - 006	
Sample Type	Swab - Mold
<b>Mold Growth Present - Mycelial and/or Sporulating Structures</b>	<b>Level Detected</b>
Epicoccum	Rare (Trace amounts)
Hyphae Fragments	1+ (Low-Moderate)
Myxomycetes**	Rare (Trace amounts)
Ulocladium	1+ (Low-Moderate)
<b>Miscellaneous Spores/ Background Debris Present*</b>	<b>Level Detected</b>
Insect Fragments	1+ (Low-Moderate)
Particulate Debris	2+ (Moderate-High)
Pollen	Rare (Trace amounts)
Skin Fragments	2+ (Moderate-High)
<b>General Impression</b>	
Mold Growth	◆

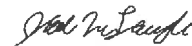
Client:	Project Name:	Project ID #
RF Home Inspection	3670 Bass Lake Rd	NL - 6021009

Sampling Date:	Analysis Date:	Reviewed By:
11/08/24	11/12/2024	Nation Laboratories

Comments/General Impression



Microbiology Laboratory Technician



Managing Laboratory Officer

#### Air Sample Icon Legend

- = Normal (Below comparison spore count)
- ▲ = Caution (Near or at the level of the comparison spore count)
- ◆ = Abnormal/High (Above comparison spore count)

#### Direct Sample Icon Legend

- = Normal
- ▲ = Moderate/Probable Normal
- ◆ = Mold Growth/Abnormal Spore Composition

\* Bipolaris = Bipolaris/Drechslera Group

\*\* Myxomycetes = Smuts/Periconia/Myxomycetes

Normal conditions spore types that include Basidiospores (mushroom spores), Myxomycetes, plant pathogens, such as ascospores, rusts, smuts, pollen, and/or a mix of saprophytic genera with no particular spore type predominating. Distribution of spore types seen mirrors that usually seen outdoors. Quantities may be displayed as 1+ to 4+, which is the same as few to many. 4+ indicates the highest number.

Direct sampling: Quantities of molds seen growing are listed in this column under Mold Growth and are graded 1+ to 4+, which is the same as few to very many. 4+ indicates the highest number. "Rare" indicates that a type of mold was present, but in very low numbers that wouldn't qualify for even a 1+ rating.

The spores of Aspergillus and Penicillium are small and round with very few distinguishing characteristics. They cannot be differentiated by non viable sampling methods. Also, some species with very small spores are easily missed, and may be undercounted.

Nation Laboratories and its employees, officers, directors, and affiliates are not responsible for the conditions associated with sample collection or for analytical method limitations. Nation Laboratories shall have no liability on decisions, recommendations, course of actions, or other by Nation Laboratories' clients and/or client's customers as a result of or based on the test results. All questions regarding the collection and analysis of samples should be directed to the client requesting analysis. Samples are received in appropriate condition for analysis, unless otherwise noted. Please seek advice from a professional for interpretation of the laboratory data.

The Limit of Detection is the product of a raw count of 1 to 100 divided by the percent read. The analytical sensitivity (counts/m<sup>3</sup>) is the product of the Limit of Detection and 1000 divided by the sample volume. Nation Laboratories read 100% of the sample unless otherwise noted in the comment section.

Totals may be different due to rounding to reflect analytical precision.



# Fungal Descriptions

## **Alternaria**

A very common allergen with an IgE mediated response. It is often found in carpets, textiles and on horizontal surfaces in building interiors. Often found on window frames.

Outdoors it may be isolated from samples of soil, seeds and plants. It is commonly found in outdoor samples. The large spore size, 20 - 200 microns in length and 7 - 18 microns in sizes, suggests that the spores from these fungi will be deposited in the nose, mouth and upper respiratory tract. It may be related to bakers' asthma. It has been associated with hypersensitivity pneumonitis. The species *Alternaria alternata* is capable of producing tenuazonic acid and other toxic metabolites that may be associated with disease in humans or animals. Common cause of extrinsic asthma (immediate-type hypersensitivity: type I). Acute symptoms include edema and bronchospasms; chronic cases may develop pulmonary emphysema.

## **Ascospore**

A spore borne in a special cell called an ascus. Spores of this type are reported to be allergenic. All ascomycetes, members of a group of fungi called Ascomycotina, have this type of spore. The minute black dots on rotting wood and leaves or the little cups on lichens are examples of ascomycetes; another is the "truffle" mushroom.

## **Aspergillus/Penicillium**

These are two of the most commonly found allergenic fungi in problem buildings.

*Aspergillus* comes in many varieties (species). Many of the varieties produce toxic substances. It may be associated with symptoms such as sinusitis, allergic bronchio-pulmonary aspergillosis, and other allergic symptoms.

*Penicillium* is a variety of mold that is very common indoors and is found in increased numbers in problem buildings. It also has many varieties, some of which produce toxic substances. The symptoms are allergic reactions, mucous membrane irritation, headaches, vomiting, and diarrhea. Because the spores of *Aspergillus* and *Penicillium* are very similar, they are not differentiated by microscopic analysis and are reported together.

## **Aspergillus sp.**

Reported to be allergenic. Members of this genus are reported to cause ear infections. Many species produce mycotoxins that may be associated with disease in humans and other animals. Toxin production is dependent on the species or a strain within a species and on the food source for the fungus. Some of these toxins have been found to be carcinogenic in animal species. Several toxins are considered potential human carcinogens. Common cause of extrinsic asthma (immediate-type hypersensitivity: type I). Acute symptoms include edema and bronchospasms; chronic cases may develop pulmonary emphysema; may also be associated with sinusitis, allergic bronchio-pulmonary aspergillosis, and other allergic symptoms.

## **Basidiospore**

Spore from basidiomycetes. Many varieties are reported to be allergenic.

## **Bipolaris sp.**

A fungus with large spores that could be expected to be deposited in the upper respiratory tract. This fungus can produce the mycotoxin - sterigmatocystin, which has been shown to produce liver and kidney damage when ingested by laboratory animals.

### **Botrytis sp.**

It is parasitic on plants and soft fruits. Found in soil and on house plants and vegetables, it is also known as "gray mold". It causes leaf rot on grapes, strawberries, lettuce, etc. It is a well-known allergen, producing asthma type symptoms in greenhouse workers and "wine grower's lung".

### **Cercaspora**

Common outdoors in agricultural areas, especially during harvest. Parasite of higher plants, causing leaf spot. Commonly found as parasites on higher plants.

### **Chaetomium sp.**

large ascomycetous fungus producing perithecia. It is found on a variety of substrates containing cellulose, including paper and plant compost. It has been found on paper in sheetrock. It can produce an *Acremonium*-like state on fungal media. Varieties are considered allergenic and have been associated with peritonitis, cutaneous lesions, and system mycosis.

### **Cladosporium sp.**

Most commonly identified outdoor fungus. The outdoor numbers are reduced in the winter. The numbers are often high in the summer. Often found indoors in numbers less than outdoor numbers. It is a common allergen. Indoor *Cladosporium* sp. may be different than the species identified outdoors. It is commonly found on the surface of fiberglass duct liners in the interior of supply ducts. A wide variety of plants are food sources for this fungus. It is found on dead plants, woody plants, food, straw, soil, paint, and textiles. Produces greater than 10 antigens. Antigens in commercial extracts are of variable quality and may degrade within weeks of preparation. Common cause of extrinsic asthma (immediate-type hypersensitivity: type I). Acute symptoms include skin lesions, eye ulceration, mycosis (including onychomycosis, an infection of the nails of the feet or hands)

### **Curvularia sp.**

Reported to be allergenic and has been associated with allergic fungal sinusitis. It may cause corneal infections, mycetoma, and infections in immune compromised hosts.

### **Dreschlera sp.**

Found on grasses, grains and decaying food. It can occasionally cause a corneal infection of the eye.

### **Epicoccum sp.**

A common allergen. It is found in plants, soil, grains, textiles and paper products.

### **Fusarium sp.**

It is found on a wide range of plants. It is often found in humidifiers. Several species in this genus can produce potent trichothecene toxins. The trichothecene (scirpene) toxin targets the following systems: circulatory, alimentary, skin, and nervous. Produces vomitoxin on grains during unusually damp growing conditions.

Symptoms may occur either through ingestion of contaminated grains or possibly inhalation of spores. The genera can produce hemorrhagic syndrome in humans (alimentary toxic aleukia). This is characterized by nausea, vomiting, diarrhea, dermatitis, and extensive internal bleeding. Reported to be allergenic. Frequently involved in eye, skin, and nail infections.

### **Myxomycetes**

Members of a group of fungi that is included in the category of "slime molds". They're occasionally found indoors, but mainly reside in forested regions on decaying logs, stumps, and dead leaves.

Myxomycetes display characteristics of fungi *and* protozoans. In favorable (wet) conditions they exhibit motile, amoeba-like cells, usually bounded only by a plasma membrane, that are variable in size and form. During dry spells, they form a resting body (sclerotium) with dry, airborne spores. These fungi are not known to produce toxins, but can cause hay fever and asthma.

### **Memnioniella**

Contaminant, found most often with *Stachybotrys* on wet cellulose. Forms in chains, but it are very similar to *Stachybotrys* and sometimes is considered to be in the *Stachybotrys* family. Certain species do produce toxins very similar to the ones produced by *Stachybotrys chartarum* and many consider the IAQ importance of *Memnioniella* to be on par with *Stachybotrys*. Allergenic and infectious properties are not well studied.

### **Nigrospora sp.**

Commonly found in warm climates, this mold may be responsible for allergic reactions such as hay fever and asthma. It is found on decaying plant material and in the soil. It is not often found indoors.

### **Oidium sp.**

The asexual phase of *Erysiphe* sp. It is a plant pathogen causing powdery mildews. It is very common on the leaves stems, and flowers of plants. The health effects and allergenicity have not been studied. It does not grow on non-living surfaces such as wood or drywall.

### **Penicillium sp.**

A wide number of organisms have been placed in this genus. Identification to species is difficult. Often found in aerosol samples. Commonly found in soil, food, cellulose and grains. It is also found in paint and compost piles. It may cause hypersensitivity pneumonitis, allergic alveolitis in susceptible individuals. It is reported to be allergenic (skin). It is commonly found in carpet, wallpaper, and in interior fiberglass duct insulation. Some species can produce mycotoxins. Common cause of extrinsic asthma (immediate-type hypersensitivity: type I). Acute symptoms include edema and bronchospasms; chronic cases may develop pulmonary emphysema. It may also cause headaches, vomiting, and diarrhea.

### **Periconia sp.**

Found in soil, blackened and dead herbaceous stems leaf spots, grasses, rushes, and sedges. Almost always associated with other fungi. Rarely found growing indoors. Reportedly associated with a rare case of mycotic keratitis.

### **Pithomyces sp.**

A common mold found on dead leaves, plants, soil and especially grasses. Causes facial eczema in ruminants. It exhibits distinctive multi-celled brown conidia. It is not know to be a human allergen or pathogen. It is rarely found indoors, although it can grow on paper.

### **Rusts/Smuts**

These fungi are associated with plant diseases. In the classification scheme of the fungi, the smuts have much in common with the rusts, and they are frequently discussed together. Both groups produce wind-borne, resistant teliospores that serve as the basis for their classification and their means of spread. Rusts usually attack vegetative regions (i.e., leaves and stems) of plants; smuts usually are associated with the reproductive structures (seeds). They can cause hay fever and asthma.

### **Spegazzinia**

Spegazzinia species comprise a very small proportion of the fungal biota. This genus is somewhat related to other lobed or ornamented genera such as Candelabrum. No information is available regarding health effects or toxicity. Allergenicity has not been studied. Usually identified on spore trap samples where it is seen every few weeks. (Spores have very distinctive morphology.) May also be found in air by culturable (Andersen) samples if a long enough incubation period is provided so that sporulation occurs. Our laboratory has never found this organism growing on indoor environmental surfaces. Natural habitat includes soil and many kinds of trees and plants.

### **Stachybotrys sp.**

Several strains of this fungus (*S. atra*, *S. chartarum* and *S. alternans* are synonymous) may produce a trichothecene mycotoxin- Satratoxin H - which is poisonous by inhalation. The toxins are present on the fungal spores. This is a slow growing fungus on media. It does not compete well with other rapidly growing fungi. The dark colored fungus grows on building material with high cellulose content and low nitrogen content. Areas with a relative humidity above 55%, and are subject to temperature fluctuations, are ideal for toxin production.

Individuals with chronic exposure to the toxin produced by this fungus reported cold and flu symptoms, sore throats, diarrhea, headaches, fatigue, dermatitis, intermittent local hair loss and generalized malaise. Other symptoms include coughs, rhinitis, nosebleed, a burning sensation in the nasal passages, throat, and lungs, and fever. The toxins produced by this fungus will suppress the immune system affecting the lymphoid tissue and the bone marrow. Animals injected with the toxin from this fungus exhibited the following symptoms: necrosis and hemorrhage within the brain, thymus, spleen, intestine, lung, heart, lymph node, liver, and kidney. Affects by absorption of the toxin in the human lung are known as pneumomycosis.

This organism is rarely found in outdoor samples. It is usually difficult to find in indoor air samples unless it is physically disturbed (or possibly -this is speculation- a drop in the relative humidity). The spores are in a gelatinous mass. Appropriate media for the growth of this organism will have high cellulose content and low nitrogen content. The spores will die readily after release. The dead spores are still allergenic and toxicogenic. Percutaneous absorption has caused mild symptoms.

### **Stemphylium sp.**

Reported to be allergenic. Isolated from dead plants and cellulose materials.

### **Torula sp.**

Found outdoors in air, soil, on dead vegetation, wood, and grasses. Also found indoors on cellulose materials. Reported to be allergenic and may cause hay fever and asthma.

### **Tetraploa**

Tetraploa species comprise a very small proportion of the fungal biota. This genus is somewhat related to Triposporium and Diplocladiella. The only reported human infections are two cases of keratitis (1970, 1980) and one case of subcutaneous infection of the knee (1990). No information is available regarding other health effects or toxicity. Allergenicity has not been studied. Usually identified on spore trap samples where it is seen every few weeks. (Spores have very distinctive morphology.) Our laboratory has never found this organism growing on indoor environmental surfaces. Natural habitat includes leaf bases and stems just above the soil on many kinds of plants and trees.

### **Ulocladium sp.**

Isolated from dead plants and cellulose materials. Found on textiles.



## Zygomycetes

Zygomycetes are one of the four major groups of fungi, the others being the Oomycetes, the Ascomycetes, and the Basidiomycetes. Zygomycetes are common, fast growing, and often overgrow and/or inhibit other fungi nearby. *Rhizopus* and *Mucor* are two of the most common Zygomycetes seen in the indoor environment. However, others are seen as well, including *Syncephalastrum*, *Circinella*, *Mortierella*, *Mycotypha*, *Cunninghamella*, and *Choanephora*. For further information, please see descriptions of these individual genera.

### Disclosure of Information on Lead-Based Paint and/or Lead-Based Paint Hazards

#### Lead Warning Statement

*Housing built before 1978 may contain lead-based paint. Lead from paint, paint chips, and dust can pose health hazards if not managed properly. Lead exposure is especially harmful to young children and pregnant women. Before renting pre-1978 housing, lessors must disclose the presence of known lead-based paint and/or lead-based paint hazards in the dwelling. Lessees must also receive a federally approved pamphlet on lead poisoning prevention.*

#### Lessor's Disclosure

(a) Presence of lead-based paint and/or lead-based paint hazards (check (i) or (ii) below):

(i) ☐ Known lead-based paint and/or lead-based paint hazards are present in the housing (explain).

\_\_\_\_\_

(ii) ☒ Lessor has no knowledge of lead-based paint and/or lead-based paint hazards in the housing.

(b) Records and reports available to the lessor (check (i) or (ii) below):

(i) ☐ Lessor has provided the lessee with all available records and reports pertaining to lead-based paint and/or lead-based paint hazards in the housing (list documents below).

\_\_\_\_\_

(ii) ☒ Lessor has no reports or records pertaining to lead-based paint and/or lead-based paint hazards in the housing.

#### Lessee's Acknowledgment (initial)

(c) ☐ Lessee has received copies of all information listed above.

(d) ☐ Lessee has received the pamphlet *Protect Your Family from Lead in Your Home*.

#### Agent's Acknowledgment (initial)

(e) ☐ Agent has informed the lessor of the lessor's obligations under 42 U.S.C. 4852(d) and is aware of his/her responsibility to ensure compliance.

#### Certification of Accuracy

The following parties have reviewed the information above and certify, to the best of their knowledge, that the information they have provided is true and accurate.

_____ Lessor	_____ Date	_____ Lessor	_____ Date
_____ Lessee	_____ Date	_____ Lessee	_____ Date
_____ Agent	_____ Date	_____ Agent	_____ Date

## Addendum to Lease Agreement

### (Pets)

1. **Consent to Occupancy by Pet.** Landlord consents to occupancy by no pets approved [Type(s) of Animal(s)] (collectively, the "Pet," and more fully described on the Tenant's Rental Information Form), subject to Tenant's continuing compliance with the terms of this Agreement (including this addendum). Landlord's consent is limited to the specific Pet(s) referenced in this addendum. No other animal (including, without limitation, offspring of a Pet) is permitted in the Premises without separate express consent of Landlord.
2. **Compliance with Laws.** Tenant will comply with any homeowners association requirements and all applicable local animal ordinances, including vaccination and licensing laws. Any Pet that is required to be licensed or vaccinated must wear current tags at all times.
3. **Pet Behavior.** Tenant is responsible for the behavior of the Pet. Any Pet that disturbs neighbors, injures a human or another animal, or results in a complaint, citation, or other action by police or other local authority will not be allowed to remain in the Premises. If Tenant fails to control the Pet to Landlord's satisfaction, the Pet's behavior will be a default under this Agreement and Landlord will have the right to terminate this Agreement in accordance with applicable law and to exercise any and all rights and remedies available to Landlord at law or in equity. For purposes of this provision, "failure to control" includes, without limitation, any damage or injury inflicted by the Pet to the Premises or to a human or other animal.
4. **Insurance.** Tenant will maintain renter's insurance at all times while the Pet occupies the Premises. Tenant's renter's insurance must provide liability coverage, without exclusion of liability for the Pet, must name Landlord as an additional insured, and must provide for coverage limits not less than \$300,000 per occurrence and \$300,000 in the aggregate and a deductible not more than \$500. On or before Landlord's execution of this Agreement, Tenant must provide to Landlord a certificate of Tenant's renter's insurance showing coverage limits and deductible amount satisfactory to Landlord and providing for notice to Landlord at least 30 days prior to cancellation or non-renewal. Tenant must deliver a satisfactory replacement certificate of insurance to Landlord's rental agent at least 30 days prior to expiration of the insurance coverage previously in effect.
5. **Feeding.** Tenant must provide adequate food and water for the Pet at all times. If the Pet is a domestic animal, the Pet must be fed indoors at all times. If the Pet is a large animal such as a horse, the Pet must be housed and fed in areas designated for those purposes. Tenant is responsible for feeding and storing food so as to avoid attracting wild animals such as raccoons and rats. Accordingly, no Pet food may be left exposed in any outdoor area of the Premises.
6. **Pet Waste.** The Pet must be housebroken, litter box trained, or otherwise maintained in a manner that will avoid deposit of pet waste in or around the Premises. Tenant shall dispose of all Pet waste promptly and shall keep the Premises clear of waste, including picking up droppings and frequent cleaning and disposal of litter box, cage, and aquarium contents to avoid accumulation of waste materials that could cause odor or unsanitary conditions.
7. **Pest Extermination.** In addition to Landlord's other rights to enter the Premises, Landlord shall have the right to enter the Premises from time to time to determine whether fleas, ticks, vermin, or other pests are present and to arrange for pest extermination. Tenant will be required to reimburse Landlord for all costs incurred to exterminate pests, whether such costs are incurred during the Term or after Tenant vacates the Premises. Pest infestation will be considered a default under this Agreement. Upon discovery of pest infestation, Landlord will have the right to terminate this Agreement in accordance with applicable law and to exercise any and all rights and remedies available to Landlord at law or in equity.

Signature:  10/10/2025 15:55 PST  
Email: dhall@edhfire.com

8. **Confinement of Pet.** Tenant will restrain the Pet at all times and will not allow the Pet to run free unless the Premises include an outdoor space that is designated for pets, is completely enclosed by a fence or other physical barrier, and is not shared by any resident of an adjacent property. Each bird, rodent, or other small mammal must be caged at all times. Each amphibian or reptile must be confined to an aquarium or other appropriate enclosure. Each dog should be crate trained and confined, if possible, during Tenant's absence from the Premises. Tenant acknowledges that this Agreement allows Landlord and its agents to enter the Premises from time to time for the purpose of inspecting, maintaining, and repairing the Premises as well as to show the Premises to prospective purchasers. Upon receipt of notice that Landlord or its agent intends to enter the Premises, Tenant shall remove the Pet from the Premises until after Landlord has left the Premises or shall confine the Pet in a crate, cage, or other enclosure sufficient to prevent contact between the Pet and the individuals who enter the Premises on behalf of Landlord.
9. **Tenant Indemnification and Release.** Tenant hereby indemnifies and holds Landlord harmless from any and all loss, cost, damage, and expense caused by or attributable to occupancy of the Premises by the Pet, including, without limitation, replacement or repair of any portion of the Premises that may suffer physical damage; extermination of pests; removal of Pet waste; injury to humans; and fines and costs (including attorneys fees) imposed through regulatory or legal action. Tenant hereby releases Landlord from any and all liability for loss, cost, damage, or expense incurred by Tenant with respect to the Pet, including, without limitation, injury to or loss or death of the Pet directly or indirectly attributable to the action or inaction of Landlord, as well as any expense that Tenant might incur to confine or remove the Pet in compliance with the terms of this addendum.
10. **Removal of Pet.** Landlord reserves the right to revoke this addendum, with or without terminating this Agreement. Landlord may revoke this addendum for reasons related to the Pet, because of a change in Landlord's rules pertaining to Pet occupancy, or for any other reason. If Landlord revokes this addendum without terminating this Agreement, Tenant will be required to board the Pet or otherwise remove the Pet from the Premises. Tenant will be responsible for all costs of Pet removal and boarding.
11. **Emergency; Abandonment of Pet.** Landlord assumes no responsibility for care or rescue of the Pet. Tenant is responsible for the health, safety, and security of the Pet at all times. Notwithstanding the foregoing, if Landlord believes that the Pet is in danger or is a danger to the Premises or to humans other than Tenant, and Tenant does not respond promptly to Landlord's concern after reasonable attempts to notify Tenant or Tenant's emergency contact, Landlord shall have the right to enter the Premises with or without an animal control officer to remove the Pet or take such other action as Landlord or such animal control officer may consider appropriate. Examples of emergencies for which such entry might be required include suspected abuse or illness of the Pet, abandonment, fire or other disaster, or any prolonged disturbance by the Pet. Notwithstanding the foregoing, Tenant shall not leave the Pet unattended for any period longer than 12 consecutive hours. If Tenant elects to discontinue ownership of the Pet, Tenant must deliver the Pet to an appropriate humane shelter for adoption. In no event shall Tenant abandon the Pet in or around the Premises. Tenant shall notify Landlord promptly if Pet no longer occupies the Premises for any reason.

Tenant's Initials:

Landlord's Initials:

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

MM

  
DH

# Addendums 2nd half

Final Audit Report

2025-01-10

Created:	2025-01-10
By:	Nicole Nicole (nicole@imaginepropertyservices.com)
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