



# NORTH COUNTY FIRE PROTECTION DISTRICT

## AGENDA FOR REGULAR BOARD MEETING

May 26, 2026, at 5:30 p.m.

Location: Fallbrook Public Utility District  
990 E. Mission Road, Fallbrook CA 92028

The May 26, 2026, Regular Board Meeting will be held in person and via Zoom. The public may attend remotely using:

The Zoom app, [Zoom website (<https://zoom.us/>)] [Meeting ID: 870 1784 6503; Passcode: 631628] at <https://us06web.zoom.us/j/87017846503?pwd=ekFORGt1Mm4vWXgrRFpXbUIPUFlmdz09> or Dial by your location: +1 669 900 6833 US (San Jose); Meeting ID: 870 1784 6503; Passcode: 631628

The public may provide comments in advance or real-time by emailing [mavis@ncfire.org](mailto:mavis@ncfire.org). E-mailed comments received will be read into the record by staff. Please note that in the event of technical issues that disrupt the ability of members of the public to view the meeting or provide public comments through the web conference option, the meeting will continue.

Call To Order

Roll Call

Optional Moment of Reflection/Silence

Pledge Of Allegiance

Changes to the Agenda

## PUBLIC ACTIVITIES AGENDA

*For those joining us for the public activities agenda, please feel free to depart at the close of the agenda.*

1. Public Comment – President Shaw (pgs. 5-6)  
Standing Item: Members of the public may directly address the Board of Directors on items of interest to the public provided no action will be taken on non-agenda items. The Presiding Officer may limit comments to three minutes per speaker (Board of Directors Meetings – SOG – § 7.2.).

## DISCUSSION/PRESENTATION AGENDA

*No action shall be undertaken on any discussion item. The Board may: acknowledge receipt of the information or report and make comments; refer the matter to Staff for further study or report; or refer the matter to a future agenda.*

2. Captain Choi Recognition – Chief McReynolds (pgs. 7-8)

## RATIFICATION OF INFORMATION AGENDA

*No action shall be undertaken on information items. The Board may: acknowledge receipt of the information or report and make comments.*

3. Warrant Register (pgs. 9-12)
4. Operations Report (pgs. 13-22)
5. Written Communication (pgs. 23-26)
6. Fiscal Year 2024-25 Financial Audit (pgs. 27-92)

## ACTION AGENDA

### Consent Items:

**Note:** The Americans with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in, or denied the benefits of, District business. If you need assistance to participate in this meeting, please contact the District office 72 hours prior to the meeting at (760) 723-2012 or email [mavis@ncfire.org](mailto:mavis@ncfire.org). Closed captioning and translation services are available to the public when the meeting is accessed using the Zoom platform.



# NORTH COUNTY FIRE PROTECTION DISTRICT

## AGENDA FOR REGULAR BOARD MEETING

May 26, 2026, at 5:30 p.m.

Location: Fallbrook Public Utility District  
990 E. Mission Road, Fallbrook CA 92028

*All items listed under the consent items are considered routine and will be enacted in one motion. There will be no separate discussion of these items prior to the Board action on the motion, unless members of the Board, Staff, or public request specific items be removed from the consent agenda.*

7. Minutes: (pgs. 93-96)
  - April 28, 2026, Regular Board Meeting  
Standing Item: Review and approve minutes as presented.
8. Policies and Procedures (pgs. 97-104)
  - Administration-Rules and Regulations-Job Description: Medical Services Officer  
New Item: Approve updates to the Medical Services Officer position.
9. Waive the Full Text Reading of all Ordinances (pgs. 105-106)  
Standing Item: Waive the full text reading of the ordinance(s) included in this agenda. The ordinance(s) shall be introduced and adopted by title only.
10. Resolution 2026-06: Amendment to FY2025-26 Operating Budget (pgs. 107-110)  
New Item: Adopt Resolution 2026-06 to authorize the Finance Manager to increase revenues by \$238,00 and establish supplemental appropriations of \$238,000 for the expenditures related to grants in the General Fund.

### Action Items:

*All items listed under the action items agenda will be presented and discussed prior to the Board taking action on any matter. Members of the public may comment on items at the time they are presented. Time certain items will commence precisely at or after the time announced in the agenda.*

11. Captain Choi Proclamation and Valor Award Recognition - Chief McReynolds (pgs. 111-114)  
Recommendation: That the Board adopt and present the Proclamation and Valor Award to Captain Choi.
12. **Public Hearing Date/Time Certain May 26, 2026, at 5:30pm.** to Adopt Resolution 2026-05: Ambulance Fee Schedule - Finance Manager Rocha and Chief McReynolds (pgs. 115-118)  
Recommendation: That the Board adopt Resolution 2026-05 reflecting the proposed ambulance billing rate adjustments effective July 1, 2026.
13. Fire Station #4 Replacement: Contract Amendment No. 2 Guaranteed Maximum Price for Construction – Chief McReynolds (pgs. 119-122)  
Recommendation: That the Board approve a second contract amendment with TELACU Construction Management (TCM) on the Fire Station #4 Replacement Project to establish the Guaranteed Maximum Price (GMP) for construction of \$13,365,138.00.

### STANDING DISCUSSION ITEMS

*All items listed under the standing discussion items are presented at every meeting.*

- LEGAL COUNSEL REPORT: (pgs.123-124)  
*Louisiana v. Callais* and the California Voting Rights Act (CVRA)
- COMMENTS/QUESTIONS (pgs. 125-126)
- Staff: 002



# NORTH COUNTY FIRE PROTECTION DISTRICT

## AGENDA FOR REGULAR BOARD MEETING

May 26, 2026, at 5:30 p.m.

Location: Fallbrook Public Utility District  
990 E. Mission Road, Fallbrook CA 92028

Chief McReynolds

Other Staff

- Board
- Bargaining Groups

### CLOSED SESSION

*The Board will enter closed session to discuss items as outlined herein. As provided in the Government Code, the public will not be present during these discussions. At the end of the closed session, the Board shall publicly report any action taken in closed session and the vote or abstention on that action of every member present in accordance with Government Code § 54950.*

CS-1. Announcement — President Shaw:

(pgs. 127-128)

CS-2. Public Employee Performance Evaluation (Govt. Code §54957):  
*Fire Chief*

CS-3. Conference with Labor Negotiator (Govt. Code §54957.6):  
*Agency Representative: Counsel Steinke of BW&S  
Employee Organization(s): Safety, Miscellaneous, Single-Role Paramedics, &  
Management Group Employees*

CS-4. Announcement — President Shaw:

### ADJOURNMENT

Scheduled Meetings: The next Regular Board Meeting is scheduled Tues. June 23, 2026, at 5:30 p.m.

#### CERTIFICATION OF AGENDA POSTING

“I certify that this agenda was posted in accordance with the provisions of the Government Code § 54950 et. seq. The posting locations were: [1] the entrance of North County Fire Protection District Administrative Offices, [2] the Fallbrook Public Utility District Administrative Offices, [3] the Fallbrook Chamber of Commerce, and [4] the District’s website at [www.ncfireca.gov](http://www.ncfireca.gov). The agenda was also available for review at the office of the Board Clerk, located at 330 S. Main Avenue, Fallbrook, CA. Materials related to an item on this agenda submitted to the District after distribution of the agenda packet are available for public inspection in the office of the Board Clerk during normal business hours or may be found on the District website, subject to staff’s ability to post the documents before the meeting. The date of posting was April 23, 2026.”

Board Clerk Mavis Canpinar: /s/ Mavis Canpinar

Date: May 21, 2026

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**NORTH COUNTY FIRE  
PROTECTION DISTRICT  
STAFF REPORT**

**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF McREYNOLDS  
**DATE:** MAY 26, 2026  
**SUBJECT:** PUBLIC COMMENT

**PUBLIC COMMENT:**

1. Members of the Public may directly address the Board of Directors on items of interest to the Public provided no action will be taken on non-agenda items. The Board President may limit comments to three minutes per speaker (Board of Directors Meetings – SOG § 7.2.).

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# NORTH COUNTY FIRE PROTECTION DISTRICT

## STAFF REPORT

**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF MCREYNOLDS  
**DATE:** MAY 26, 2026  
**SUBJECT:** CAPTAIN CHOI RECOGNITION

### PRESENTATION AGENDA

#### SUMMARY:

On April 26, 2026, at approximately 9:04 p.m., the Oceanside Fire Department responded to a reported residential structure fire in the 3900 block of Genine Drive in Oceanside. Prior to the arrival of fire crews, off-duty North County Fire Protection District Fire Captain John Choi was driving home when he observed visible smoke and fire conditions coming from the residence. Recognizing the immediate danger to the occupants, Captain Choi immediately stopped to assist, alerting residents to the fire and helping family members safely evacuate the home. Before exiting the structure, he closed multiple interior doors to help slow fire spread, limit smoke extension, and improve survivability conditions until responding crews arrived.

According to the Oceanside Fire Department, Captain Choi's swift, selfless actions played a critical role in protecting lives prior to the arrival of on-duty personnel. All occupants, including five adults and two pets, escaped safely without injury.

This evening, Captain Choi will be recognized by multiple elected officials, as well as the North County Fire Protection District Board of Directors and Fire Chief, for his courageous actions and service.

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# NORTH COUNTY FIRE PROTECTION DISTRICT

## Warrant Register

April 1, 2026 - April 30, 2026

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Amount</u>
4/2/2026	ACTION MAIL	69358 \$	9,307.90
4/2/2026	California Tree Service	69359 \$	3,000.00
4/2/2026	COMPRESSED AIR SPECIALTIES, INC	69360 \$	1,408.14
4/2/2026	Day Wireless Systems	69361 \$	507.36
4/2/2026	FREDERICKS ELECTRIC INC	69362 \$	19,455.52
4/2/2026	JIM'S SIGN SHOP	69363 \$	70.04
4/2/2026	LIFE LINE EMERGENCY VEHICLES	69364 \$	1,471.23
4/2/2026	NATIONWIDE MEDICAL/SURGICAL	69365 \$	520.73
4/2/2026	North County Window and Door	69366 \$	7,607.99
4/2/2026	PARKHOUSE TIRE INC.	69367 \$	1,111.36
4/2/2026	RAY WHITE CEMENT	69368 \$	38,280.00
4/2/2026	RUSTY WALLIS INC	69369 \$	300.00
4/2/2026	S&R TOWING	69370 \$	267.00
4/2/2026	SAN DIEGO COUNTY TRAINING OFFICERS ASSOC	69371 \$	50.00
4/2/2026	UpScript LLC	69372 \$	389.61
4/2/2026	WITMER PUBLIC SAFETY GROUP INC.	69373 \$	1,046.80
4/3/2026	PITNEY BOWES PAYMENT 800090900066537	EFT \$	741.99
4/3/2026	XEROX CORP. XEROX INVC 2810194	EFT \$	338.85
4/3/2026	FALLBROOK FIREFIGHTERS' ASSN	67003 \$	480.00
4/3/2026	LINCOLN NATIONAL	67004 \$	1,675.28
4/3/2026	FALLBROOK FIREFIGHTERS' ASSN	EFT \$	4,412.45
4/3/2026	IRS	EFT \$	77,522.30
4/3/2026	Nationwide 457 + Roth	EFT \$	8,816.05
4/3/2026	PERS 457 + Roth	EFT \$	16,323.04
4/3/2026	State Withholding	EFT \$	27,895.34
4/3/2026	Trust	EFT \$	11,527.89
4/3/2026	Direct Deposit	EFT \$	353,536.79
4/6/2026	NAVIA BENEFIT SO FLEXIBLE B NFP	EFT \$	1,138.30
4/7/2026	ATT PAYMENT XXXXX5002EPAYB	EFT \$	2,644.01
4/7/2026	NAVIA BENEFIT SO FLEXIBLE B NFP	EFT \$	814.99
4/7/2026	FALLBROOK WASTE FALLBROOK N02574010898515	EFT \$	428.94
4/7/2026	FALLBROOK WASTE FALLBROOK N02574010901010	EFT \$	292.83
4/7/2026	FALLBROOK WASTE FALLBROOK N02574010901009	EFT \$	253.97
4/7/2026	FALLBROOK WASTE FALLBROOK N02574010898515	EFT \$	88.90
4/7/2026	FALLBROOK WASTE FALLBROOK N02574010898515	EFT \$	88.90
4/7/2026	FALLBROOK WASTE FALLBROOK N02574010898515	EFT \$	34.00
4/7/2026	Health PA Billing - PERS	EFT \$	150,641.89
4/7/2026	Employer Contribution, Classic, 778, CalPERS	EFT \$	62,120.70
4/7/2026	Employer Contribution, PEPRA, 25782, CalPERS	EFT \$	29,858.93
4/7/2026	Employer Contribution, PEPRA, 27328, CalPERS	EFT \$	13,575.33
4/7/2026	Employer Contribution, Classic, 777, CalPERS	EFT \$	4,211.55
4/8/2026	FPUD FPUD 82959049	EFT \$	801.62
4/8/2026	NAVIA BENEFIT SO FLEXIBLE B NFP	EFT \$	252.15
4/8/2026	FPUD FPUD 82959083	EFT \$	53.05
4/9/2026	Outgoing Wire 80894 Department of Health Care Services	EFT \$	167,122.99
4/9/2026	STAN BOYETT & SO PAYMENT 35229	EFT \$	7,851.02
4/9/2026	RAINBOW WATER WD WEBPAYMENT	EFT \$	66.44
4/9/2026	California Tree Service	69374 \$	2,400.00
4/9/2026	CASELLE INC.	69375 \$	2,485.00
4/9/2026	CONCEPTS IN LANDSCAPING	69376 \$	1,975.00
4/9/2026	COUNTY OF SAN DIEGO - RCS	69377 \$	6,817.50
4/9/2026	D.F. Cleaning Service	69378 \$	470.00
4/9/2026	FALLBROOK EQUIPMENT RENTALS	69379 \$	47.88
4/9/2026	FALLBROOK OIL COMPANY	69380 \$	4,035.99
4/9/2026	Fallbrook Overhead Doors	69381 \$	1,500.00
4/9/2026	Fowler Pest Control	69382 \$	96.00

May 26, 2026 - Regular Board Meeting

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<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Amount</u>
4/9/2026	FOWLER PLUMBING	69383	\$ 500.00
4/9/2026	L.N. CURTIS & SONS	69384	\$ 6,168.18
4/9/2026	OSTARI	69385	\$ 1,850.00
4/9/2026	PARKHOUSE TIRE INC.	69386	\$ 531.57
4/9/2026	RENEWELL FLEET SERVICES	69387	\$ 275.05
4/9/2026	RIDEOUT ELECTRIC	69388	\$ 288.50
4/9/2026	RINCON TRUCK CENTER INC.	69389	\$ 13,121.39
4/9/2026	SUNSHINE WATER SOFTENERS & MORE	69390	\$ 225.00
4/9/2026	THE COUNSELING TEAM	69391	\$ 346.50
4/13/2026	COX COMM SAN PURCHASE aloKGSdnpT1uIKy	EFT	\$ 200.16
4/14/2026	SD GAS & ELEC PAID SDGER 210001887151	EFT	\$ 1,528.03
4/14/2026	NAVIA BENEFIT SO FLEXIBLE B NFP	EFT	\$ 1,486.02
4/14/2026	SD GAS & ELEC PAID SDGER 002882398390	EFT	\$ 1,202.21
4/14/2026	SD GAS & ELEC PAID SDGER 210001843639	EFT	\$ 571.71
4/14/2026	SD GAS & ELEC PAID SDGER 003344677080	EFT	\$ 279.20
4/14/2026	SD GAS & ELEC PAID SDGER 001812786183	EFT	\$ 196.99
4/14/2026	Pitney Bowes DIRECT DEB PBLLeasing	EFT	\$ 42.12
4/14/2026	SD GAS & ELEC PAID SDGER 007823386122	EFT	\$ 27.37
4/14/2026	SD GAS & ELEC PAID SDGER 001812761533	EFT	\$ 24.46
3/16/2026	COX COMM SAN PURCHASE 85t8P18fbRW9s44	EFT	\$ 200.16
3/16/2026	ALARM BILLING SV 8476294060 FVB2114	EFT	\$ 149.97
3/16/2026	SD GAS & ELEC PAID SDGER 001812761533	EFT	\$ 105.67
3/16/2026	SD GAS & ELEC PAID SDGER 007823386122	EFT	\$ 27.51
3/17/2026	NAVIA BENEFIT SO FLEXIBLE B NFP	EFT	\$ 4,774.33
3/17/2026	LINDE GAS & EQUI ACH 480938D56D994DC	EFT	\$ 1,411.30
3/17/2026	RAINBOW WATER WD WEBPAYMENT	EFT	\$ 796.88
3/17/2026	SD GAS & ELEC PAID SDGER 004056447980	EFT	\$ 356.96
3/17/2026	SD GAS & ELEC PAID SDGER 007434521657	EFT	\$ 31.81
3/17/2026	RAINBOW WATER WD WEBPAYMENT	EFT	\$ 18.60
3/18/2026	SD GAS & ELEC PAID SDGER 007434513575	EFT	\$ 3,740.93
3/18/2026	SPECTRUM SPECTRUM 6446845	EFT	\$ 1,426.98
3/18/2026	SD GAS & ELEC PAID SDGER 003344678550	EFT	\$ 755.56
3/18/2026	SD GAS & ELEC PAID SDGER 006312726986	EFT	\$ 448.47
3/18/2026	FPUD FPUD 82716702	EFT	\$ 369.97
3/18/2026	SPECTRUM SPECTRUM 6447366	EFT	\$ 327.98
3/18/2026	FPUD FPUD 82717149	EFT	\$ 261.39
3/18/2026	SD GAS & ELEC PAID SDGER 007437759322	EFT	\$ 136.13
3/18/2026	SPECTRUM SPECTRUM 6447265	EFT	\$ 110.00
3/18/2026	SD GAS & ELEC PAID SDGER 005187724782	EFT	\$ 107.73
3/18/2026	SD GAS & ELEC PAID SDGER 004059519812	EFT	\$ 97.35
3/18/2026	SD GAS & ELEC PAID SDGER 007437752716	EFT	\$ 71.06
3/19/2026	SD GAS & ELEC PAID SDGER 001812763733	EFT	\$ 394.53
3/19/2026	SPECTRUM SPECTRUM 6840714	EFT	\$ 131.25
3/19/2026	STARLINK INTERNE STARLINK I ST-V0U9W2N8Y4W8	EFT	\$ 5.00
3/19/2026	Fallbrook Overhead Doors	69311	\$ 650.00
3/19/2026	GANAHL LUMBER COMPANY	69312	\$ 971.54
3/19/2026	HOWELLS GOVERNMENT RELATIONS	69313	\$ 33,900.00
3/19/2026	INTEGRA REALTY RESOURCES	69314	\$ 2,125.00
3/19/2026	PTW Insurance Services	69315	\$ 1,111.50
3/19/2026	RINCON CONSULTANTS INC	69316	\$ 1,333.25
3/19/2026	RUSTY WALLIS INC	69317	\$ 150.00
3/19/2026	TWM ROOFING INC	69318	\$ 22,566.00
3/20/2026	FALLBROOK FIREFIGHTERS' ASSN	67010	\$ 480.00
3/20/2026	LINCOLN NATIONAL	67011	\$ 2,713.28
3/20/2026	FALLBROOK FIREFIGHTERS' ASSN	EFT	\$ 4,286.90
3/20/2026	IRS	EFT	\$ 90,893.80
3/20/2026	Nationwide 457 + Roth	EFT	\$ 9,854.55
3/20/2026	PERS 457 + Roth	EFT	\$ 15,961.31
3/20/2026	State Withholding	EFT	\$ 31,770.49
3/20/2026	Trust	EFT	\$ 40,670.34
3/20/2026	Direct Deposit Total	EFT	\$ 368,807.25
3/23/2026	SPECTRUM SPECTRUM 7598193	EFT	\$ 147.63
3/23/2026	STARLINK INTERNE STARLINK I ST-R6QP9B7MQU86, 2026 - Regular Board Meeting	EFT	\$ 135.48

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Amount</u>
3/24/2026	NAVIA BENEFIT SO FLEXIBLE B NFP	EFT	\$ 1,923.00
3/24/2026	RAINBOW WATER WD WEBPAYMENT	EFT	\$ 288.41
3/24/2026	Employer Contribution, Classic, 778, CalPERS, 2025/2026	EFT	\$ 69,808.98
3/24/2026	Employer Contribution, PEPRA New, 25782, CalPERS, 2025/2026	EFT	\$ 32,906.82
3/24/2026	Employer Contribution, PEPRA New, 27328, CalPERS, 2025/2026	EFT	\$ 14,624.12
3/24/2026	Employer Contribution, Classic, 777, CalPERS, 01/25/26 - 02/07/26	EFT	\$ 4,354.85
3/25/2026	ACE UNIFORMS LLC	69319	\$ 224.07
3/25/2026	AT&T	69320	\$ 3,798.31
3/25/2026	AUTO ZONE	69321	\$ 6,121.00
3/25/2026	BRYAN WALD	69322	\$ 4,900.00
3/25/2026	Burke Williams & Sorensen LLP	69323	\$ 7,933.25
3/25/2026	CAL PACIFIC TRUCK CENTER LLC	69324	\$ 92.21
3/25/2026	CASELLE INC.	69325	\$ 2,485.00
3/25/2026	COUNTY OF SAN DIEGO - RCS	69326	\$ 6,817.50
3/25/2026	FALLBROOK OIL COMPANY	69327	\$ 7,977.36
3/25/2026	FIRST ALARM WELLNESS	69328	\$ 5,040.00
3/25/2026	GLOBAL POWER GROUP INC.	69329	\$ 3,289.00
3/25/2026	JIM'S SIGN SHOP	69330	\$ 570.00
3/25/2026	KEN GRODY FORD CARLSBAD	69331	\$ 119.98
3/25/2026	LEGAL SHIELD	69332	\$ 263.20
3/25/2026	LIFE LINE EMERGENCY VEHICLES	69333	\$ 440.03
3/25/2026	LIFE-ASSIST INC	69334	\$ 10.51
3/25/2026	O'Reilly Auto Parts	69335	\$ 648.04
3/25/2026	OSTARI	69336	\$ 1,850.00
3/25/2026	PARKHOUSE TIRE INC.	69337	\$ 1,111.36
3/25/2026	POSTAL ANNEX #25	69338	\$ 86.90
3/25/2026	PROPANE WEST COAST	69339	\$ 331.75
3/25/2026	RENEWELL FLEET SERVICES	69340	\$ 14,565.35
3/25/2026	RINCON CONSULTANTS INC	69341	\$ 4,435.72
3/25/2026	RINGCENTRAL INC	69342	\$ 1,129.16
3/25/2026	S&R TOWING	69343	\$ 375.00
3/25/2026	SAN DIEGO COUNTY VECTOR CONTROL PROGRAM	69344	\$ 86.52
3/25/2026	Seaside Heating & Air Conditioning	69345	\$ 240.00
3/25/2026	STAPLES	69346	\$ 815.47
3/25/2026	Sterling	69347	\$ 177.48
3/25/2026	SUNSHINE WATER SOFTENERS & MORE	69348	\$ 525.00
3/25/2026	THE COUNSELING TEAM	69349	\$ 115.50
3/25/2026	THE STANDARD	69350	\$ 435.00
3/25/2026	Uniforms Plus	69351	\$ 1,896.49
3/25/2026	VALLEY CENTER FIRE PROTECTION DISTRICT	69352	\$ 1,000.00
3/25/2026	Vehicle Electrical Supply	69353	\$ 1,500.74
3/25/2026	VELOCITY TRUCK CENTERS	69354	\$ 5,179.71
3/25/2026	WITMER PUBLIC SAFETY GROUP INC.	69355	\$ 1,199.12
3/25/2026	Wittman Enterprises LLC	69356	\$ 11,300.30
3/26/2026	U.S. BANK PAYMENT 424604455564643	EFT	\$ 73,804.31
3/26/2026	SD GAS & ELEC PAID SDGER 001812786781	EFT	\$ 1,121.80
3/26/2026	LINDE GAS & EQUI ACH 400BDDF731C6479	EFT	\$ 154.40
3/26/2026	SD GAS & ELEC PAID SDGER 008559515658	EFT	\$ 22.24
3/27/2026	STAN BOYETT & SO PAYMENT 35229	EFT	\$ 5,194.68
3/27/2026	Primo Brands ECHECKPAY 0030618029	EFT	\$ 145.31
3/30/2026	STARLINK INTERNE STARLINK I ST-P2F8A4A5K9V7	EFT	\$ 5.00
3/30/2026	Employer Contributions - Unfunded Accrued Liability, CalPERS	EFT	\$ 40,943.67
3/30/2026	Employer Contributions - Unfunded Accrued Liability, CalPERS	EFT	\$ 2,084.92
3/30/2026	Employer Contributions - Unfunded Accrued Liability, CalPERS	EFT	\$ 747.72
3/31/2026	NAVIA BENEFIT SO FLEXIBLE B NFP	EFT	\$ 1,486.28
3/31/2026	Pitney Bowes DIRECT DEB PBLeasing	EFT	\$ 470.95
3/31/2026	KING WELDING	69357	\$ 1,175.00
			<b>\$ 2,074,230.33</b>

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# North County Fire



## MONTHLY OPERATIONS ACTIVITY REPORT:

**April 2026**

# Assigned Incidents

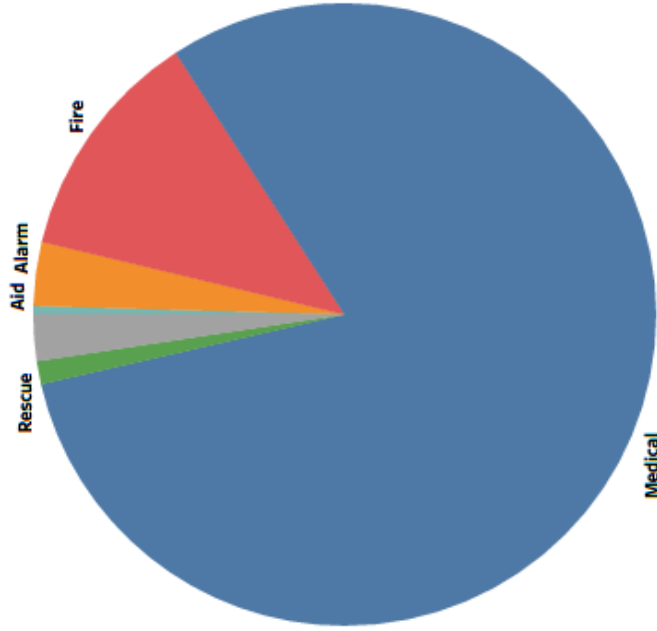
## Assigned Incidents for NORTH COUNTY FPD April 2026

Agency  
NORTH COUNTY FPD



### Assigned Incidents (Last Month)

Aid	3 incidents / 0.45%
Alarm	22 incidents / 3.29%
Fire	81 incidents / 12.13%
Medical	538 incidents / 80.54%
Rescue	8 incidents / 1.20%
Other	16 incidents / 2.40%
<b>Grand Total</b>	<b>668 incidents / 100.00%</b>



### Assigned Incidents (Year-over-Year)

	April 2025	April 2026
Aid	1	3
Alarm	17	22
Fire	59	81
Medical	454	538
Rescue	8	8
Other	16	16
<b>Grand Total</b>	<b>555</b>	<b>668</b>

### Assigned Incidents (Year-to-Date)

	2025	2026
Aid	15	8
Alarm	75	89
Fire	278	246
Medical	1,941	2,132
Rescue	25	23
Other	58	56
<b>Grand Total</b>	<b>2,392</b>	<b>2,554</b>

Data Source: AgencyDashboard\_v3\_Extract\_v5  
Data Last Updated: 5/4/2026 8:51:12 PM



# Incidents in Jurisdiction

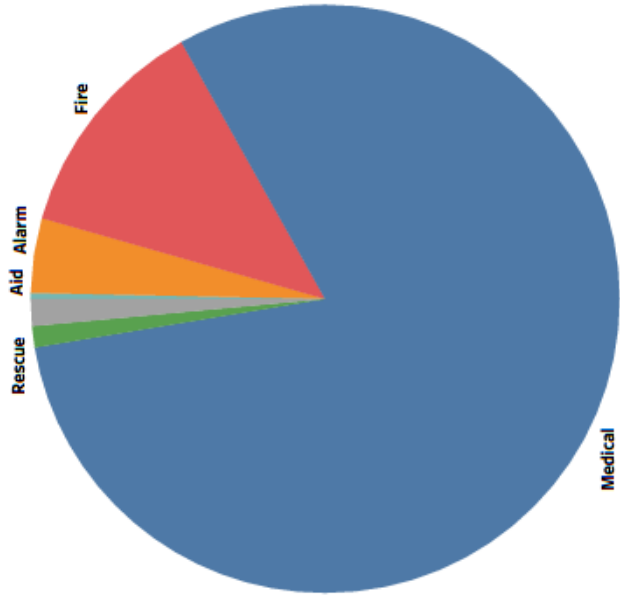
Incidents in NORTH COUNTY FPD  
April 2026

Agency  
NORTH COUNTY FPD



Incidents in NCF (Last Month)

Aid	2 incidents / 0.33%
Alarm	25 incidents / 4.10%
Fire	76 incidents / 12.46%
Medical	491 incidents / 80.49%
Rescue	7 incidents / 1.15%
Other	9 incidents / 1.48%
<b>Grand Total</b>	<b>610 incidents / 100.00%</b>



Incidents in NCF (Year-over-Year)

	April 2025	April 2026
Aid	1	2
Alarm	15	25
Fire	57	76
Medical	400	491
Rescue	4	7
Other	13	9
<b>Grand Total</b>	<b>490</b>	<b>610</b>

Incidents in NCF (Year-to-Date)

	2025	2026
Aid	3	2
Alarm	72	90
Fire	258	233
Medical	1,735	1,942
Rescue	15	22
Other	44	34
<b>Grand Total</b>	<b>2,127</b>	<b>2,323</b>

Data Source: AgencyDashboard\_v3\_Extract\_v5  
Data Last Updated: 5/4/2026 8:51:12 PM



# Turnout Time

(Time of station notification to responding)

## 90<sup>th</sup> Percentile – Emergency Calls Only

Shift	Unit Name	April	Shift	Unit Name	April	Shift	Unit Name	April
A-SHIFT	B111	00:00:45 (7)	B-SHIFT	B111	00:01:07 (7)	C-SHIFT	B111	00:01:30 (12)
	E111	00:01:19 (50)		E111	00:01:42 (64)		E111	00:01:25 (80)
	E112	00:01:06 (33)		E112	00:01:13 (37)		E112	00:01:17 (38)
	E113	00:00:45 (12)		E113	00:01:35 (11)		E113	00:01:29 (15)
	E114	00:02:01 (30)		E114	00:01:45 (27)		E114	00:01:42 (33)
	E115	00:01:36 (38)		E115	00:01:34 (44)		E115	00:01:41 (37)
	M110	00:01:15 (37)		M110	00:01:37 (39)		M110	00:01:14 (52)
	M111	00:01:02 (38)		M111	00:01:14 (47)		M111	00:01:16 (40)
	M114	00:02:01 (31)		M114	00:01:40 (27)		M114	00:01:42 (30)
	M115	00:01:38 (34)		M115	00:01:36 (39)		M115	00:01:40 (30)
							RA111	00:01:20 (4)
							RA115	00:01:05 (6)



# Aid Given/Received

Aid Given by NORTH COUNTY FPD  
April 2026: Incident Count

CAL FIRE	21
CAMP PENDLETON	1
ESCONDIDO FD	1
OCEANSIDE FD	22
PALA FD	4
SAN MARCOS FD	1
VISTA FD	18
<b>Grand Total</b>	<b>68</b>

Incidents outside of jurisdiction to which units were assigned sorted by jurisdiction.

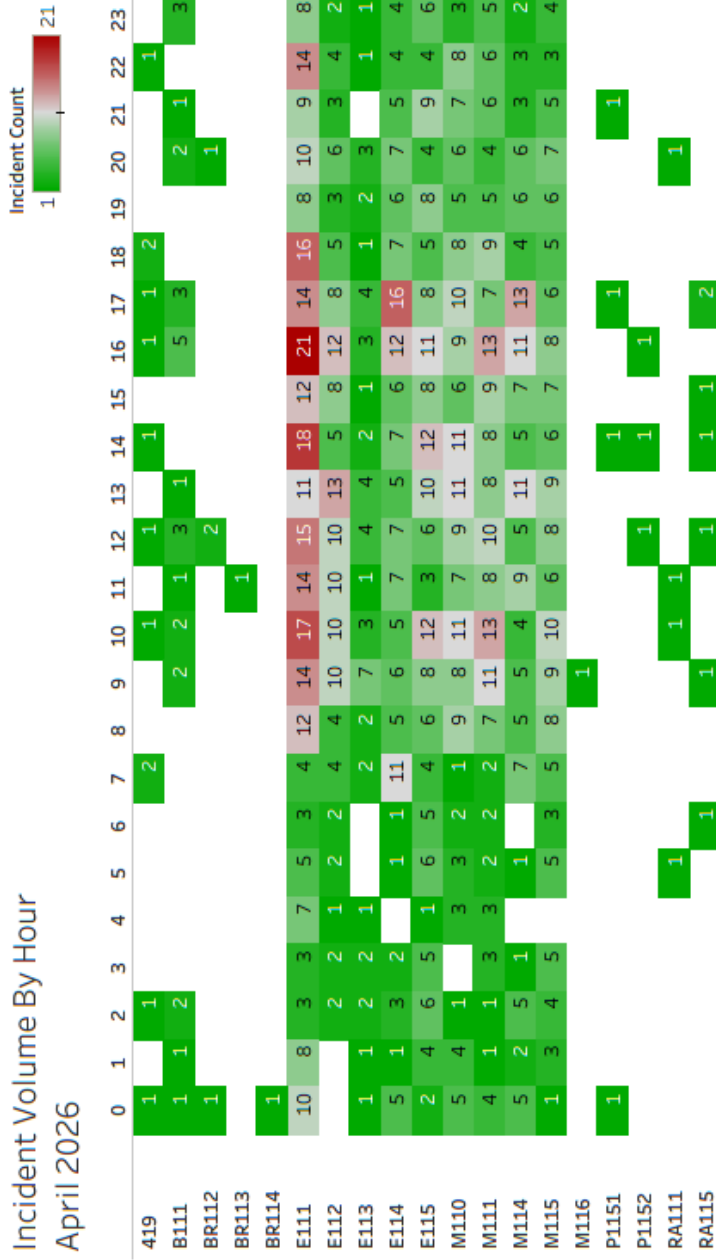
Data Source: AgencyDashboard\_v3\_Extract\_v6\_w\_Map  
Data Last Updated: 5/4/2026 8:51:12 PM

Aid Received by NORTH COUNTY FPD  
April 2026: Incident Count

CAL FIRE	68
CAMP PENDLETON	17
OCEANSIDE FD	10
PALA FD	7
RANCHO SANTA FE FPD	1
SAN DIEGO FD	2
SAN MARCOS FD	2
VISTA FD	22
<b>Grand Total</b>	<b>129</b>



# Incident Volume by Hour



Incident count broken down by Time Assigned Hour vs. Unit Name



# Incidents by Unit

## Incidents by Unit for NORTH COUNTY FPD April 2026

<b>Ambulance</b>	M110	147
	M111	150
	M114	122
	M115	133
	M116	1
	RA111	4
	RA115	7
<b>Total</b>	<b>564</b>	
<b>Brush</b>	BR112	4
	BR113	1
	BR114	1
	<b>Total</b>	<b>6</b>
<b>Engine / Truck</b>	E111	256
	E112	130
	E113	48
	E114	133
	E115	159
	<b>Total</b>	<b>726</b>
<b>Other units</b>	419	12
	B111	27
	P1151	4
	P1152	3
	<b>Total</b>	<b>46</b>
<b>Grand Total</b>	<b>1,342</b>	



# Ambulance Unit Hour Utilization



# Transports

Transport Counts	Transport Destinations		
M110	88	TEMECULA VALLEY HOSPITAL	134
M111	83	PALOMAR MEDICAL CENTER	121
M114	74	TRI CITY MEDICAL CENTER	24
M115	76	KAISER SAN MARCOS MEDICAL CENTER	20
RA111	2	RADY'S CHILDREN'S HOSPITAL	7
RA115	4	RANCHO SPRINGS HOSP.	6
<b>Grand Total</b>	<b>327</b>	<b>MCP NAVAL HOSPITAL</b>	<b>5</b>
		<b>SCRIPPS MEMORIAL HOSPITAL ENCINITAS</b>	<b>5</b>
		<b>INLAND VALLEY HOSPITAL</b>	<b>2</b>
		<b>AIR AMB LZ</b>	<b>1</b>
		<b>SHARP MEMORIAL HOSPITAL</b>	<b>1</b>
		<b>UCSD HILLCREST</b>	<b>1</b>
		<b>Grand Total</b>	<b>327</b>

\*Only transports which arrive at a destination are counted.



# Social Media Metrics

	Jan	Feb	Mar	Apr
Instagram Followers	5,814	5,939	6,038	6,221
X (formally known as Twitter) Followers	19.8k	19.7k	19.7k	19.8k
Facebook Followers	10,245	10,247	10,329	10,557
Post Reach Instagram	-19%	47.70%	-38.40%	86%
Post Views Facebook	158.50%	-50.70%	3.60%	141.90%
Audience Growth Instagram	1.99%	2.10%	1.70%	2.94%
Audience Growth X (formally known as Twitter)	0	0	0	0
Audience Growth Facebook	0.70%	0	0.80%	2.16%
Interaction rate Instagram	320.70%	-66.30%	-4.40%	7.70%
Interaction rate Facebook	87.30%	-41.70%	27%	37.40%
Engagement rate X (formally known as Twitter)	-12%	33%	16%	500%

**Instagram:** Jordan Evan's first day April 6<sup>th</sup>- 502 reactions, 16 comments, 38 shares, 14 saves

**Facebook:** Jordan Evan's first day April 6<sup>th</sup>- 228 reactions, 17 comments, 1 share

**X:** Rainbow Fire April 8<sup>th</sup>- 3.5k impressions, 18 likes, 2 replies, 6 reposts





**NORTH COUNTY FIRE  
PROTECTION DISTRICT  
STAFF REPORT**

**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF McREYNOLDS  
**DATE:** MAY 26, 2026  
**SUBJECT:** WRITTEN CORRESPONDENCE

**WRITTEN COMMUNICATION:**

- Chief Parsons - Oceanside Fire Department 4/27/26
- Chief Bradshaw – NCFPD 4/27/26

**BOARD RECOGNITION PROGRAM:**

- Captain Eddie Jone – 5/4/26



# NORTH COUNTY FIRE PROTECTION DISTRICT

## POLICY AND PROCEDURE MANUAL - FORMS

ADMINISTRATION  
ADMINISTRATIVE FORMS

SECTION 290.161  
AUGUST 27, 2021  
PAGE 1 OF 1

### LETTER OF RECOGNITION

To: NCFPD Board  
From: BC Joev Bradshaw  
Date: 27-Apr-2026  
Re: Captain Choi Off-Duty Actions

Captain John Choi

This Letter of Recognition documents your actions on: 04/26/2026

The actions being recognized are:

Oceanside, CA - April 26, 2026 - At approximately 9:04 PM, Oceanside Fire Department crews were dispatched to a reported residential structure fire in the 3900 block of Genine Drive in Oceanside. Prior to fire department arrival, off-duty NCF Captain Choi was driving home when he observed smoke and fire coming from the residence. He immediately stopped to assist, alerted the occupants, and helped family members safely evacuate the home. Before exiting, he closed all interior doors throughout the residence to help limit fire spread and slow extension into the living areas, significantly improving occupant safety until arriving fire crews took over. All occupants, consisting of five adults and two pets, safely escaped without injury. NCF would like to recognize the decisive actions of the off-duty Captain Choi, whose quick intervention played a critical role in protecting lives.

Our Mission is to enhance the quality of life in our community by meeting our community's expectations through excellence in public safety and service. Your actions on the above date are a true example of our Mission.

*I understand this document will be held in my personnel file for five years.*

Captian John Choi

Employee Name

Employee Signature

Date

Author's Signature

Supervisor's Signature

Date

Fire Chief/CEO's Signature

Date



# CITY OF OCEANSIDE

## FIRE DEPARTMENT

**DAVID PARSONS**  
**FIRE CHIEF**

To the Board of Directors and Fire Chief of the North County Fire Protection District,

On behalf of the Oceanside Fire Department and the community we proudly serve, I would like to express my sincere appreciation and recognition for Fire Captain John Choi and his extraordinary actions during the residential structure fire on Genine Drive in Oceanside on April 26, 2026.

Captain Choi's actions exemplified the very best of the fire service profession. While off duty and simply driving home with his family, he observed smoke and fire coming from a residence and immediately took decisive action without hesitation. Recognizing the danger, he stopped, alerted the occupants, entered the residence, and assisted five adults and two pets in safely evacuating the home before on-duty crews arrived. His calm professionalism, courage, and situational awareness unquestionably made a difference in the outcome of this incident.

What is particularly noteworthy was Captain Choi's skill and composure under pressure. He purposefully and deliberately closed interior doors throughout the home to help slow fire extension and limit smoke spread into the living areas. That simple but highly trained action reflects both experience and exceptional fireground understanding. It improved survivability conditions for the occupants and helped protect portions of the home until Oceanside Fire crews arrived and completed suppression operations.

Captain Choi's actions went far beyond duty or obligation. They demonstrated selflessness, compassion, and a deep commitment to protecting the public, regardless of jurisdiction or assignment. Most importantly, his intervention directly benefited members of the Oceanside community during what could have become a far more tragic incident.

The Oceanside Fire Department is grateful not only for Captain Choi's courage, but also for the culture of professionalism and service clearly represented by the members of the North County Fire Protection District. His conduct reflects great credit upon your organization and upon the fire service as a whole.

Please extend our deepest appreciation and respect to Captain Choi for his outstanding service and heroic actions.

Sincerely,

A handwritten signature in black ink that reads "David Parsons".

David Parsons  
Fire Chief  
Oceanside Fire Department



## NORTH COUNTY FIRE PROTECTION DISTRICT

### BOARD RECOGNITION

**Date:** 5-4-26

**Employee:** Captain Eddie Jones

**Reason for Recognition:**

I would like to recognize Captain Eddie Jones for outstanding work outside of his job description. He came in several days on his days off to help prepare for the explorers for the avocado festival.

He helped build and clean up the dunk tank over the last two years and on the day of the avo fest, he came in early to drop off and prepare the dunk tank and get the explorers ready for the day.

Eddie then stayed for the entire avocado festival and donated his time to support the explorers and the district and 1622 by raising money for the explorers program.

Thank you

**Submitted by:** Max Paur



# NORTH COUNTY FIRE PROTECTION DISTRICT

## STAFF REPORT

**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF MCREYNOLDS & FINANCE MANAGER ROCHA  
**DATE:** MAY 26, 2026  
**SUBJECT:** FISCAL YEAR 2024-25 DISTRICT FINANCIAL AUDIT

### **RECOMMENDATION:**

That the Board receive and file the FY 2024-25 District financial audit as presented.

### **BACKGROUND:**

Annually, a financial audit occurs in accordance with auditing standards accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Nigro & Nigro pc, a professional accountancy corporation, conducted the NCFPD annual audit for FY 2024-25 ending June 30, 2025.

The responsibilities of the auditing firm under the above standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of the report. They are required to be independent of the District and to meet ethical responsibilities in accordance with the relevant ethical requirements relating to an audit.

### **DISCUSSION:**

Below are the financial highlights of the Financial Statements:

- The District's net position increased \$1,170,065 as a result of this year's operations.
  - The Statement of Net Position includes all of the District's assets and liabilities, both long term and near term. All pension and OPEB liabilities are included in the Statement of Net Position.
  - Net Position is the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources. It is one way to measure the District's financial health.

- Total revenues from all sources increased by 8.20%, or \$2,371,317 primarily due to increases in charges for services. More specifically, the District had increased revenues in Property Taxes, OES reimbursements, and Investment earnings
  
- The District purchased new capital assets during the year in the amount of \$7,059,119. Depreciation expense was \$1,028,362.
  - Under the Equipment category, the District replaced several radios, Vehicle extrication equipment, and 2 thermal cameras
  - Under the Vehicles category, the District purchased a BC Truck, an ambulance, and a Pierce Pumper
  - Over \$5 million in capital assets are considered Construction in Progress for Station 3 and Station 4. The Station 3 expenses will be capitalized in the FY2025-26 Financial Statements when the completion of the station occurred.

Not to be confused with the Net Position, the Statement of Revenues, Expenditures, and Changes in Fund Balances focuses on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. This is where information on fund balance is located and can be useful in evaluating a government’s near-term financing requirements.

The District has 2 main funds. The General Fund is used for day-to-day operations of the District and the Fire Mitigation Fund which is restricted and can only be used to fund capital needs related to an increase in services.

- The District’s General Fund Balance decreased \$2,817,803, from \$14,873,622 in FY2023-24 to \$12,055,819 in FY2024-25. This is mainly due to the construction of Station 3. This increase in expenditures was approved by the Board through the budget process and satisfies the requirement to use tax increment collected in the Rainbow sub-zone within the Rainbow area as well as the use of several grants received in support of Station 3 construction.  
The decrease in fund balance was expected as it is a one-time investment in the District’s infrastructure and not a result of operation costs exceeding revenues.
  
- The District’s Fire Mitigation Fund Balance increased \$655,651, from \$2,582,837 in FY2023-2 to \$3,238,488 in FY2024-25. These funds have been budgeted to be spent on the construction of Stations 3 and 4 in Fiscal Years 2025-26 and 2026-27

**FISCAL ANALYSIS:**

No Fiscal Impact

**SUMMARY:**

Once adopted, and pursuant to Government Code Section 26909, the District will file the audit with the County of San Diego Auditor & Controller, County of San Diego Office of Audits & Advisory Services, County of San Diego Property Tax Services Division, and the California State Controller's Office.

**NORTH COUNTY FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITORS' REPORT  
For the Fiscal Year Ended  
June 30, 2025  
(With Comparative Information as of June 30, 2024)**



**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*For the Fiscal Year Ended June 30, 2025*  
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## ***Financial Section***

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**NIGRO & NIGRO**<sup>PC</sup>

*A Professional Accountancy Corporation*

## **INDEPENDENT AUDITORS' REPORT**

Board of Directors  
North County Fire Protection District  
Fallbrook, California

### **Opinion**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the North County Fire Protection District (District) as of and for the fiscal year ended June 30, 2025, 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, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2025, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with 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. 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 opinion.

### **Change in Accounting Principle**

As described in Notes 1 and 7, to the financial statements, as of July 1, 2024, the District adopted new accounting guidance, GASB Statement No. 101, Compensated Absences. Our opinion is not modified with respect to these matters.

### **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.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 information, budgetary comparison information, schedule of proportionate share of the net pension liability, schedule of pension contributions, and schedule of changes in the District's total OPEB liability and related ratios 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 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.

## **Prior-Year Comparative Information**

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2024, from which such partial information was derived.

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

In accordance with *Government Auditing Standards*, we have also issued a separate report dated April 30, 2026, 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 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.

Murrieta, California  
April 30, 2026

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
 For the Fiscal Year Ended June 30, 2025

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Management's Discussion and Analysis (MD&A) offers readers of North County Fire Protection District's financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2025. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- The District's net position increased \$1,170,065 as a result of this year's operations.
- Total revenues from all sources increased by 8.20%, or \$2,371,318 from \$28,906,115 to \$31,277,433, from the prior year, primarily due to increases in charges for services of \$1,332,812.
- Total expenses for the District's operations decreased by 0.13% or \$39,241 from \$30,146,609 to \$30,107,368 from the prior year, primarily due to a decrease in employee benefits expense of \$2,343,380.
- The District purchased new capital assets during the year in the amount of \$7,059,119. Depreciation expense was \$1,028,362.

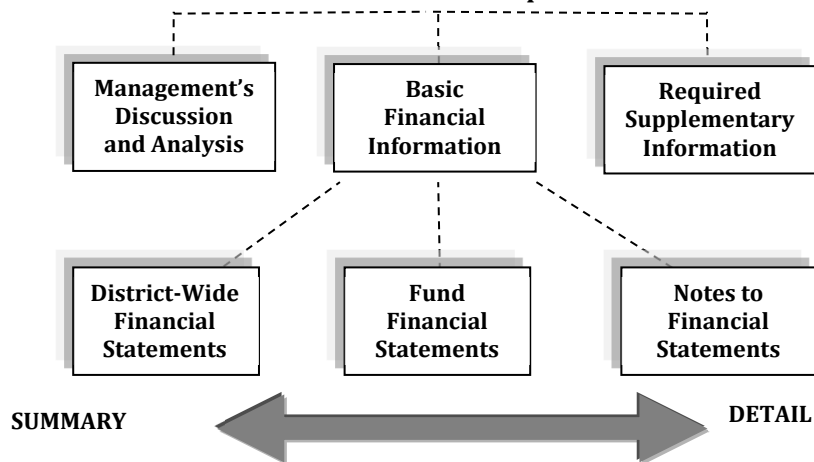
**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
  - The *governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

**Figure A-1. Organization of North County Fire Protection District's Annual Financial Report**

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2025*

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**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

**Figure A-2. Major Features of the District-Wide and Fund Financial Statements**

<b>Type of Statements</b>	<b>District-Wide</b>	<b>Governmental Funds</b>
<i>Scope</i>	Entire District	The activities of the District that are not proprietary or fiduciary, such as fire and ambulance services
<i>Required financial statements</i>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures &amp; Changes in Fund Balances</li> </ul>
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2025*

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**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

**District-Wide Statements**

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of buildings and other facilities.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as fire protection, medical transport, and administration. Local property taxes finance most of these activities.

**GOVERNMENTAL FUNDS FINANCIAL STATEMENTS**

**Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance**

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
For the Fiscal Year Ended June 30, 2025

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**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION**

**Analysis of Net Position**

**Table A-1: Condensed Statement of Net Position**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Change</u>
<b>Assets:</b>			
Current assets	\$ 16,387,319	\$ 18,437,373	\$ (2,050,054)
Non-current assets	3,238,488	2,617,527	620,961
Capital assets, net	<u>21,111,437</u>	<u>15,080,680</u>	<u>6,030,757</u>
<b>Total assets</b>	<u>40,737,244</u>	<u>36,135,580</u>	<u>4,601,664</u>
<b>Deferred outflows of resources</b>	<u>10,917,807</u>	<u>15,284,105</u>	<u>(4,366,298)</u>
<b>Liabilities:</b>			
Current liabilities	6,312,266	5,571,622	740,644
Non-current liabilities	<u>45,154,990</u>	<u>46,627,221</u>	<u>(1,472,231)</u>
<b>Total liabilities</b>	<u>51,467,256</u>	<u>52,198,843</u>	<u>(731,587)</u>
<b>Deferred inflows of resources</b>	<u>6,266,295</u>	<u>6,469,407</u>	<u>(203,112)</u>
<b>Net position (Deficit):</b>			
Net investment in capital assets	19,163,339	12,907,576	6,255,763
Restricted	3,238,488	2,617,527	620,961
Unrestricted (Deficit)	<u>(28,480,327)</u>	<u>(22,773,668)</u>	<u>(5,706,659)</u>
<b>Total net position (deficit)</b>	<u>\$ (6,078,500)</u>	<u>\$ (7,248,565)</u>	<u>\$ 1,170,065</u>

At the end of fiscal year 2025, the District shows a deficit balance in its unrestricted net position of (\$28,480,327).

**Analysis of Revenues and Expenses**

**Table A-2: Condensed Statements of Activities**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Change</u>
<b>Program revenues</b>	\$ 8,952,763	\$ 7,604,190	\$ 1,348,573
<b>Expenses</b>	<u>(30,107,368)</u>	<u>(30,146,609)</u>	<u>39,241</u>
<b>Net program expense</b>	(21,154,605)	(22,542,419)	1,387,814
<b>General revenues</b>	<u>22,324,670</u>	<u>21,301,925</u>	<u>1,022,745</u>
<b>Change in net position</b>	1,170,065	(1,240,494)	2,410,559
<b>Net position:</b>			
Beginning of year	<u>(7,248,565)</u>	<u>(6,008,071)</u>	<u>(1,240,494)</u>
End of year	<u>\$ (6,078,500)</u>	<u>\$ (7,248,565)</u>	<u>\$ 1,170,065</u>

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2025*

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**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)**

**Analysis of Revenues and Expenses (continued)**

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the net position of the District increased by \$1,170,065.

**Table A-3: Total Revenues**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Increase (Decrease)</u>
<b>Program revenues:</b>			
Charges for services	\$ 7,967,265	\$ 6,634,453	\$ 1,332,812
Operating and capital grant funding	<u>985,498</u>	<u>969,737</u>	<u>15,761</u>
<b>Total program revenues</b>	<u>8,952,763</u>	<u>7,604,190</u>	<u>1,348,573</u>
<b>General revenues:</b>			
Property taxes	21,150,844	20,236,988	913,856
Rental income – cellular towers	58,775	50,042	8,733
Investment earnings	943,298	812,394	130,904
Other revenues	<u>171,753</u>	<u>202,501</u>	<u>(30,748)</u>
<b>Total general revenues</b>	<u>22,324,670</u>	<u>21,301,925</u>	<u>1,022,745</u>
<b>Total revenues</b>	<u>\$ 31,277,433</u>	<u>\$ 28,906,115</u>	<u>\$ 2,371,318</u>

Total revenues from all sources increased by 8.20%, or \$2,371,318 from \$28,906,115 to \$31,277,433, from the prior year, primarily due to increases in charges for services of \$1,332,812.

**Table A-4: Total Expenses**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>Increase (Decrease)</u>
<b>Expenses:</b>			
Salaries and wages	\$ 14,915,764	\$ 13,005,401	\$ 1,910,363
Employee benefits	7,229,095	9,572,475	(2,343,380)
Materials and services	6,333,278	6,063,025	270,253
Depreciation expense	1,028,362	884,430	143,932
Interest expense	<u>600,869</u>	<u>621,278</u>	<u>(20,409)</u>
<b>Total expenses</b>	<u>\$ 30,107,368</u>	<u>\$ 30,146,609</u>	<u>\$ (39,241)</u>

Total expenses for the District's operations decreased by 0.13% or \$39,241 from \$30,146,609 to \$30,107,368 from the prior year, primarily due to a decrease in employee benefits expense of \$2,343,380.

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2025*

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**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unreserved fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2025, the District reported a total fund balance of \$15,294,307. An amount of \$3,302,735 constitutes the District's *unassigned fund balance*.

**OPERATIONS FUND BUDGETARY HIGHLIGHTS**

The final budgeted expenditures for the District's operational fund at year-end were \$5,408,750 more than actual. Actual revenues were greater than the anticipated budget by \$3,893,474. Actual revenues less expenses were under budget by \$9,302,224.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2024-25 the District had invested \$7,059,119 in new capital assets, related to the purchase of equipment for use in fire protection and construction. (More detailed information about capital assets can be found in Note 7 to the financial statements). Total depreciation expense for the year was \$1,028,362.

**Table A-5: Capital Assets at Year End, Net of Depreciation**

	<u>Balance, June 30, 2025</u>	<u>Balance, June 30, 2024</u>
<b>Capital assets:</b>		
Non-depreciable assets	\$ 8,204,276	\$ 3,321,114
Depreciable assets	28,231,039	26,055,082
Accumulated depreciation	<u>(15,323,878)</u>	<u>(14,295,516)</u>
<b>Total capital assets, net</b>	<u>\$ 21,111,437</u>	<u>\$ 15,080,680</u>

**Long-Term Debt**

At year-end the District had \$1,948,098 in outstanding long-term debt – a decrease of 10.35% from last year – as shown in Table A-6. (More detailed information about the District's long-term liabilities is presented in Note 10 to the financial statements).

**Table A-6: Outstanding Long-Term Debt at Year-End**

	<u>Balance, June 30, 2025</u>	<u>Balance, June 30, 2024</u>
	<u>\$ 1,948,098</u>	<u>\$ 2,173,105</u>

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2025*

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**FACTORS AFFECTING CURRENT AND FUTURE FINANCIAL POSITION**

Management is unaware of any item that would affect the current financial position.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District's Fire Chief at the North County Fire Protection District at 330 South Main Avenue, Fallbrook, California 92028 or (760) 723-2005.

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Statement of Net Position

June 30, 2025 (With Comparative Amounts as of June 30, 2024)

	Governmental Activities	
	2025	2024
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash and investments (Note 2)	\$ 13,881,852	\$ 15,957,747
Accrued interest receivable	25,023	65,486
Accounts receivable – ambulance billings, net (Note 4)	1,442,302	1,241,309
Other receivables (Note 5)	291,500	458,739
Deposits with Public Agencies Self-Insurance System (Note 6)	553,043	526,799
Prepaid items	193,599	187,293
<b>Total current assets</b>	<b>16,387,319</b>	<b>18,437,373</b>
<b>Non-current assets:</b>		
Restricted – cash and investments (Note 2 and 3)	3,023,586	2,476,508
Restricted – accrued interest receivable (Note 3)	31,374	28,644
Restricted – other receivables (Note 3 and 5)	183,528	112,375
Capital assets – not being depreciated (Note 7)	8,204,276	3,321,114
Capital assets – being depreciated, net (Note 7)	12,907,161	11,759,566
<b>Total non-current assets</b>	<b>24,349,925</b>	<b>17,698,207</b>
<b>Total assets</b>	<b>40,737,244</b>	<b>36,135,580</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
OPEB related deferred outflows of resources (Note 12)	1,902,245	2,072,721
Pension related deferred outflows of resources (Note 13)	9,015,562	13,211,384
<b>Total deferred outflows of resources</b>	<b>10,917,807</b>	<b>15,284,105</b>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	1,695,906	420,695
Accrued payroll and related liabilities	1,246,965	1,162,218
Unearned revenue	1,388,629	1,980,838
Accrued interest payable	64,531	67,865
Long-term liabilities – due in one year:		
Compensated absences (Note 8)	1,000,000	1,000,000
Pension obligation bonds (Note 9)	705,000	715,000
Long-term debt (Note 10)	211,235	225,006
<b>Total current liabilities</b>	<b>6,312,266</b>	<b>5,571,622</b>
<b>Non-current liabilities:</b>		
Long-term liabilities – due in more than one year:		
Compensated absences (Note 8)	1,740,288	1,257,217
Pension obligation bonds (Note 9)	15,860,000	16,565,000
Long-term debt (Note 10)	1,736,863	1,948,098
Workers' compensation claims payable (Note 11)	5,266,154	4,585,317
Total other post-employment benefits liability (Note 12)	4,975,939	5,856,626
Net pension liability (Note 13)	15,575,746	16,414,963
<b>Total non-current liabilities</b>	<b>45,154,990</b>	<b>46,627,221</b>
<b>Total liabilities</b>	<b>51,467,256</b>	<b>52,198,843</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
OPEB related deferred outflows of resources (Note 12)	2,326,352	1,351,900
Pension related deferred outflows of resources (Note 13)	3,939,943	5,117,507
<b>Total deferred inflows of resources</b>	<b>6,266,295</b>	<b>6,469,407</b>
<b>NET POSITION</b>		
Net investment in capital assets (Note 14)	19,163,339	12,907,576
Restricted (Note 3)	3,238,488	2,617,527
Unrestricted (Deficit) (Note 16)	(28,480,327)	(22,773,668)
<b>Total net position</b>	<b>\$ (6,078,500)</b>	<b>\$ (7,248,565)</b>

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

May 26, 2026 - Regular Board Meeting

**NORTH COUNTY FIRE PROTECTION DISTRICT**

*Statement of Activities*

*For the Fiscal Year Ended June 30, 2025*

*With Comparative Amounts For the Fiscal Year Ended June 30, 2024)*

	<u>Governmental Activities</u>	
	<u>2025</u>	<u>2024</u>
<b>EXPENSES:</b>		
Fire protection, prevention and emergency medical transport:		
Operations:		
Salaries and wages	\$ 14,915,764	\$ 13,005,401
Employee benefits	7,229,095	9,572,475
Materials and services	6,333,278	6,063,025
Depreciation expense	1,028,362	884,430
Interest expense	600,869	621,278
<b>Total expenses</b>	<u>30,107,368</u>	<u>30,146,609</u>
<b>PROGRAM REVENUES:</b>		
Charges for services:		
Ambulance services	4,583,763	4,152,501
Fire services – California Office of Emergency Services	2,436,976	1,125,034
Fire prevention	120,715	263,053
Mitigation fees	497,271	736,946
Annexation fees	328,540	146,000
Administration	-	210,919
Operating and capital grant funding	985,498	969,737
<b>Total program revenues</b>	<u>8,952,763</u>	<u>7,604,190</u>
<b>Net program expense</b>	<u>21,154,605</u>	<u>22,542,419</u>
<b>GENERAL REVENUES:</b>		
Property taxes	21,150,844	20,236,988
Rental income – cellular towers	58,775	50,042
Investment earnings	943,298	812,394
Other revenues	171,753	202,501
<b>Total general revenues</b>	<u>22,324,670</u>	<u>21,301,925</u>
<b>Change in net position</b>	1,170,065	(1,240,494)
<b>Net Position:</b>		
Beginning of year (Deficit)	<u>(7,248,565)</u>	<u>(6,008,071)</u>
End of year (Deficit)	<u>\$ (6,078,500)</u>	<u>\$ (7,248,565)</u>

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Balance Sheet – Governmental Funds*  
*June 30, 2025*

<b>ASSETS</b>	<b>General Fund</b>	<b>Fire Mitigation Fund</b>	<b>Other Governmental Funds</b>	<b>Total Funds</b>
<b>Assets:</b>				
Cash and investments	\$ 13,881,852	\$ -	\$ -	\$ 13,881,852
Restricted – cash and investments	-	3,023,586	-	3,023,586
Accrued interest receivable	25,023	-	-	25,023
Restricted – accrued interest receivable	-	31,374	-	31,374
Accounts receivable, net	1,442,302	-	-	1,442,302
Other receivables	291,500	-	-	291,500
Restricted – other receivables	-	183,528	-	183,528
Deposits with PASIS	553,043	-	-	553,043
Prepaid items	193,599	-	-	193,599
<b>Total assets</b>	<b>\$ 16,387,319</b>	<b>\$ 3,238,488</b>	<b>\$ -</b>	<b>\$ 19,625,807</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable and accrued expenses	\$ 1,695,906	\$ -	\$ -	\$ 1,695,906
Accrued payroll and related liabilities	1,246,965	-	-	1,246,965
Unearned revenue	1,388,629	-	-	1,388,629
<b>Total liabilities</b>	<b>4,331,500</b>	<b>-</b>	<b>-</b>	<b>4,331,500</b>
<b>Fund Balances: (Note 17)</b>				
Nonspendable	193,599	-	-	193,599
Restricted	-	3,238,488	-	3,238,488
Assigned	8,559,485	-	-	8,559,485
Unassigned	3,302,735	-	-	3,302,735
<b>Total fund balance</b>	<b>12,055,819</b>	<b>3,238,488</b>	<b>-</b>	<b>15,294,307</b>
<b>Total liabilities and fund balance</b>	<b>\$ 16,387,319</b>	<b>\$ 3,238,488</b>	<b>\$ -</b>	<b>\$ 19,625,807</b>

**NORTH COUNTY FIRE PROTECTION DISTRICT**

*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2025*

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<b>Fund Balances – Governmental Funds</b>	\$ 15,294,307
<b>Amounts reported for governmental activities in the statement of net position are different because:</b>	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	21,111,437
Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.	10,917,807
Long-term liabilities applicable to the District 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 as follows:	
Accrued interest payable	(64,531)
Compensated absences	(2,740,288)
Pension obligation bonds	(16,565,000)
Long-term debt	(1,948,098)
Workers' compensation claims payable	(5,266,154)
Total other post-employment benefits liability	(4,975,939)
Net pension asset (liability)	(15,575,746)
Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.	<u>(6,266,295)</u>
<b>Total adjustments</b>	<u>(21,372,807)</u>
<b>Net Position of Governmental Activities</b>	<u><u>\$ (6,078,500)</u></u>

**NORTH COUNTY FIRE PROTECTION DISTRICT**

*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
For the Fiscal Year Ended June 30, 2025*

	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES:</b>				
Property taxes	\$ 21,150,844	\$ -	\$ -	\$ 21,150,844
Charges for services:				
Ambulance services	4,583,763	-	-	4,583,763
Fire services – CA OES	2,436,976	-	-	2,436,976
Fire prevention	120,715	-	-	120,715
Mitigation fees	-	497,271	-	497,271
Annexation fees	328,540	-	-	328,540
Operating and capital grant funding	985,498	-	-	985,498
Rental income – cellular towers	58,775	-	-	58,775
Investment earnings	773,710	153,886	15,702	943,298
Other revenues	171,753	-	-	171,753
<b>Total revenues</b>	<u>30,610,574</u>	<u>651,157</u>	<u>15,702</u>	<u>31,277,433</u>
<b>EXPENDITURES:</b>				
Current:				
Salaries and wages	14,432,693	-	-	14,432,693
Employee benefits	4,785,813	-	-	4,785,813
Materials and services	5,652,441	-	-	5,652,441
Capital outlay	7,059,119	-	-	7,059,119
Debt service:				
Principal	940,006	-	-	940,006
Interest	604,203	-	-	604,203
<b>Total expenditures</b>	<u>33,474,275</u>	<u>-</u>	<u>-</u>	<u>33,474,275</u>
<b>REVENUES OVER(UNDER) EXPENDITURES</b>	<u>(2,863,701)</u>	<u>651,157</u>	<u>15,702</u>	<u>(2,196,842)</u>
<b>OTHER FINANCING SOURCES(USES):</b>				
Transfers in/(out) (Note 15)	45,898	4,494	(50,392)	-
<b>Total other financing sources(uses)</b>	<u>45,898</u>	<u>4,494</u>	<u>(50,392)</u>	<u>-</u>
<b>Net Changes in Fund Balance</b>	(2,817,803)	655,651	(34,690)	(2,196,842)
<b>FUND BALANCES:</b>				
Beginning of year	14,873,622	2,582,837	34,690	17,491,149
End of year	<u>\$ 12,055,819</u>	<u>\$ 3,238,488</u>	<u>\$ -</u>	<u>\$ 15,294,307</u>

**NORTH COUNTY FIRE PROTECTION DISTRICT**

*Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes  
in Fund Balances to the Statement of Activities*

*For the Fiscal Year Ended June 30, 2025*

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**Net Change in Fund Balances – Governmental Funds** \$ (2,196,842)

Amounts reported for governmental activities in the statement of activities is different because:

Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, those expenses are not reported as expenditures in governmental funds as follows:

Change in compensated absences	(483,071)
Change in accrued interest payable	3,334
Change in workers' compensation claims payable	(680,837)
Change in net other post-employment benefits obligations and related deferred resources	(264,241)
Change in net pension liability/asset and related deferred resources	(2,179,041)

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

Capital outlay	7,059,119
Depreciation expense	(1,028,362)

Principal repayment of long-term debt obligations are reported as expenditures in governmental funds. However, principal repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.

940,006

**Total adjustments** 3,366,907

**Change in Net Position of Governmental Activities** \$ 1,170,065

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Notes to Financial Statements

June 30, 2025

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

#### A. Description of Organization

The North County Fire Protection District (the District) provides fire and emergency medical services to the taxpayers and residents in the Fallbrook, Rainbow, and Bonsall communities of northern San Diego County. The District's governmental powers are exercised through a five-member board of directors.

#### B. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has identified no organizations that are required to be reported as component units.

#### C. Basis of Presentation, Basis of Accounting

##### 1. Basis of Presentation

##### Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the District) and its component units. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, other nonexchange transactions, and charges for services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

##### Major Governmental Funds

The District maintains the following major governmental funds:

**General Fund:** This fund is used to account for all financial resources of the District, except those required to be accounted for in another fund when necessary.

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Notes to Financial Statements

June 30, 2025

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

#### C. Basis of Presentation, Basis of Accounting (continued)

##### 1. Basis of Presentation (continued)

###### Major Governmental Funds (continued)

###### Special Revenue Funds:

**Fire Mitigation Fund:** This fund is used to account for San Diego County Mitigation fees collected from applications for building permits in the District’s service area. Mitigation fees paid under this program shall be used to expand the availability of capital facilities and equipment to serve new developments.

###### Non-Major Governmental Funds

###### Other Governmental Funds:

**Rainbow Subzone-Operations Fund:** This fund is used to account for revenues collected and restricted for expenditures made in the Rainbow Subzone service area.

**The Rainbow Subzone-Fire Mitigation Fund:** This fund is used to account for San Diego County Mitigation fees collected from applications for building permits in the District’s service area. Mitigation fees paid under this program shall be used to expand the availability of capital facilities and equipment to serve new developments.

##### 2. Measurement Focus, Basis of Accounting

###### Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

###### Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Notes to Financial Statements

June 30, 2025

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

#### C. Basis of Presentation, Basis of Accounting (continued)

##### 3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

##### 1. Cash and Investments

For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

*Level 1* – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

*Level 2* – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Notes to Financial Statements

June 30, 2025

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

##### 1. Cash and Investments (continued)

*Level 3* – Inputs that are unobservable. Unobservable inputs reflect the District’s own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

##### 2. Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable – ambulance billings consist of amounts owed by individuals for services rendered for ambulance transport. Uncollectable accounts are based on prior experience and management’s assessment of the collectability of existing accounts. As of June 30, 2025, an allowance for doubtful accounts has been recorded for those uncollectable accounts (see Note 4).

##### 3. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District’s policy to capitalize assets costing over \$5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets.

Estimated service lives for the District’s classes of assets are as follows:

<u>Description</u>	<u>Estimated Lives</u>
Structures and Improvements	10-50 years
Hydrants	10 years
Equipment and Vehicles	5-20 years

##### 4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Notes to Financial Statements

June 30, 2025

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

##### 5. Compensated Absences

The District's employee benefits provide for accumulation of vacation and sick leave. Full cash payment for all unused vacation leave is available to employees upon retirement or termination. Cash payment for all unused sick leave is available up to 50% of the employee's current pay rate upon retirement or termination based on years of service at the District. In accordance with GASB No. 101, Compensated Absences, leave is recognized when it is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Management evaluates sick leave for other District employees to determine the amount that is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This analysis includes assessing relevant factors such as historical information about the use, payment or forfeiture of compensated absences and the District's portion of payroll taxes.

##### 6. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan and addition to/deductions from the Plans 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.

The following timeframes are used for pension reporting:

Valuation Date June 30, 2023

Measurement Date June 30, 2024

Measurement Period July 1, 2023 to June 30, 2024

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retirees) as of the beginning of the measurement period.

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Notes to Financial Statements

June 30, 2025

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

##### 7. Postemployment Benefits Other Than Pensions (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 District's Retiree Benefits Plan ("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 which are reported at cost.

The following timeframes are used for OPEB reporting:

Valuation Date June 30, 2025

Measurement Date June 30, 2025

Measurement Period July 1, 2024 to June 30, 2025

##### 8. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

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

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Notes to Financial Statements

June 30, 2025

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

#### D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

##### 9. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

**Nonspendable:** Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

**Restricted:** Fund balance is reported as restricted when the 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 provision or by enabling legislation.

**Committed:** The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

**Assigned:** Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

**Unassigned:** Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

#### E. Use of Estimates

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

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Notes to Financial Statements

June 30, 2025

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

#### F. Property Taxes

The San Diego County Assessor’s Office assesses all real and personal property within the County each year. The San Diego County Tax Collector’s Office bills and collects the District’s share of property taxes and voter-approved taxes. The San Diego County Auditor-Controller’s Office remits current property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article XIII A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes receivable at year-end are related to property taxes collected by San Diego County, which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

Property taxes levied are recorded as revenue when received, in the fiscal year of levy, because of the adoption of the *alternate method of property tax distribution* known as the Teeter Plan, by the District and San Diego County. The Teeter Plan authorizes the County Auditor-Controller to allocate 100% of the secured property tax billed but not yet received or paid to the District. San Diego County remits tax proceeds to the District in installments during the fiscal year.

#### G. New Pronouncements – Governmental Accounting Standards Board (GASB)

During the fiscal year ended June 30, 2025, the District implemented a new pronouncement as follows:

##### **GASB Statement No. 101 – Compensated Absences**

This GASB Statement amends the definition of a compensated absence to encompass the various types of benefits offered by governmental employers and establishes a unified model for accounting and reporting. The statement also revises the related financial statement disclosure requirements, including eliminating certain disclosures previously required that GASB research found did not provide essential information to financial statement users. The GASB statement applies to all units of state and local governments. The District adopted the Statement as of July 1, 2024. See Note 8 for the effect of this Statement.

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Notes to Financial Statements*  
 June 30, 2025

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**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments at June 30, 2025, were categorized on the statement of net position as follows:

<u>Description</u>	<u>Balance</u>
Cash and investments	\$ 13,881,852
Restricted – cash and investments	3,023,586
<b>Total cash and investments</b>	<b>\$ 16,905,438</b>

Cash and investments at June 30, 2025, consisted of the following:

<u>Description</u>	<u>Balance</u>
Cash on hand	\$ 867
Demand deposits held with financial institutions	1,928,019
California Local Agency Investment Fund (LAIF)	50,140
San Diego County Pooled Investment Fund (SDCPIF)	4,812,488
California CLASS	10,113,924
<b>Total cash and investments</b>	<b>\$ 16,905,438</b>

**Demand Deposits**

At June 30, 2025, the carrying amount of the District’s demand deposits was \$1,928,019, and the financial institutions balances totaled \$2,045,195. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items.

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, 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 market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

**California Local Agency Investment Fund (LAIF)**

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests taxpayers’ money to manage the State’s cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special districts to place money in a major portfolio and, at no additional costs to taxpayers, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and carries a dollar-in dollar-out amortized cost methodology.

## **NORTH COUNTY FIRE PROTECTION DISTRICT**

### *Notes to Financial Statements*

*June 30, 2025*

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#### **NOTE 2 – CASH AND INVESTMENTS (continued)**

##### **California Local Agency Investment Fund (LAIF) (Continued)**

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount 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 the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2025, the District held \$50,140 in LAIF.

##### **San Diego County Treasury Investment Pool (SDCTIP)**

The District is a voluntary participant in the San Diego County Treasury Investment Pool (SDCTIP) pursuant to Government Code Section 53694. The cash flow needs of participants are monitored daily to ensure that sufficient liquidity is maintained to meet the needs of those participants. At the time deposits are made, the San Diego County Treasurer may require the depositing entity to provide annual cash flow projections or an anticipated withdrawal schedule for deposits in excess of \$1 million. Projections are performed no less than semi-annually. In accordance with Government Code Section 27136, all request for withdrawal of funds for the purpose of investing or deposits the funds elsewhere shall be evaluated to ensure the proposed withdrawal will not adversely affect the principal deposits of the other participants. Pool detail may be obtained from the Treasurer-Tax Collector – San Diego Administration Center – 1600 Pacific Hwy, Room 162 – San Diego, CA 92101 or the Treasurer and Tax Collector's office website at [www.sdttc.com](http://www.sdttc.com). As of June 30, 2025, the District had \$4,812,488 in the SDCTIP.

##### **California Cooperative Liquid Assets Securities System (California CLASS)**

The California Cooperative Liquid Assets Securities System (California CLASS) is a joint exercise of powers entity authorized under Section 6509.7, California Government Code. California CLASS is a pooled investment option that was created via a joint exercise of powers agreement by and among California public agencies. California CLASS provides California public agencies with a convenient method for investing in high- quality, short- to medium-term securities carefully selected to optimize interest earnings while prioritizing safety and liquidity. The California CLASS Prime and Enhanced Cash funds offer public agencies the opportunity to strengthen and diversify their cash management programs in accordance with the safety, liquidity, and yield hierarchy that governs the investment of public funds. The management of California CLASS is under the direction of a Board of Trustees comprised of eligible Participants of the program. The Board of Trustees has appointed Public Trust Advisors, LLC to serve as the Investment Advisor and Administrator of the program and has U.S. Bank as the Custodian.

The District is a voluntary participant in California CLASS. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by California CLASS for the entire California CLASS portfolio (in relation to the amortized cost of the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by California CLASS. California CLASS is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis.

The California Class Prime and Enhanced Cash funds receive a credit rating of AAAM (S&P Global Ratings) and AAAs/S1 (FitchRatings), respectively. For financial reporting purposes, the District considers California CLASS a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2025, the District held \$10,113,924 in California CLASS.

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2025*

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**NOTE 3 – RESTRICTED – CASH AND INVESTMENTS AND RESTRICTED NET POSITION**

Restricted assets and restricted net position as of June 30, 2025, were categorized as follows:

<u>Description</u>	<u>Balance</u>
Restricted – cash and investments	\$ 3,023,586
Restricted – accrued interest receivable	31,374
Restricted – other receivables	<u>183,528</u>
<b>Total restricted net position</b>	<b><u>\$ 3,238,488</u></b>

Restricted assets and restricted net position as of June 30, 2025, were received from mitigation fees for capital expenditures and operational revenue for the Rainbow Sub-zone.

**NOTE 4 – ACCOUNTS RECEIVABLE – AMBULANCE BILLINGS, NET**

Accounts receivable – ambulance billings, net as of June 30, 2025, consisted of the following:

<u>Description</u>	<u>Balance</u>
Accounts receivable – ambulance billings	\$ 2,622,367
Allowance for doubtful accounts	<u>(1,180,065)</u>
<b>Total accounts receivable – ambulance billings, net</b>	<b><u>\$ 1,442,302</u></b>

**NOTE 5 – OTHER RECEIVABLES**

Other receivables at June 30, 2025, were categorized on the statement of net position as follows:

<u>Description</u>	<u>Balance</u>
Other receivables	\$ 291,500
Restricted – other receivables	<u>183,528</u>
<b>Total other receivables</b>	<b><u>\$ 475,028</u></b>

Other receivables at June 30, 2025, consisted of the following:

<u>Description</u>	<u>Balance</u>
Property taxes receivable	\$ 83,744
Mitigation fees receivable	183,528
Other receivables	<u>207,756</u>
<b>Total other receivables</b>	<b><u>\$ 475,028</u></b>

**NORTH COUNTY FIRE PROTECTION DISTRICT**

*Notes to Financial Statements*

*June 30, 2025*

**NOTE 6 – DEPOSITS WITH PUBLIC AGENCIES SELF INSURANCE SYSTEM (PASIS)**

The District is one of seven Members in the Public Agency Self-Insurance System (PASIS). PASIS is a joint-powers authority which was established in 1977 for the purpose of operating and maintaining a cooperative program of self-insurance and risk management for workers’ compensation for its Members.

PASIS’s purpose is to provide for the collection of workers’ compensation claims data, purchase claims examiner services, general counsel services and excess insurance coverage. Members are responsible for paying their own claims and related expenses for workers’ compensation related injuries. PASIS requires active Members to maintain a minimum base funding of 125% of a Members’ self-insured retention plus a 15% increase for Members with annual payroll in excess of \$1.8 million. The deductible for self-insured retention selected by the District is \$300,000. PASIS carries excess insurance through a joint powers authority to cover amounts over the self-insured retention.

As of June 30, 2025, the District had \$553,043 on deposit with PASIS. Further information in regards to PASIS is as follows:

- A. Entity** Public Agency Self-Insurance System (PASIS)
- B. Purpose** To pool member resources and realize the advantages of a self-insurance reserve for workers' compensation
- C. Participants** As of June 30, 2025 – Seven member agencies
- D. Governing board** Seven representatives employed/appointed by members
- E. District payments for FY 2025:**  
  - Contribution** \$714
- F. Condensed financial information** June 30, 2025  
  - Audit signed** July 31, 2025

	<u>June 30, 2025</u>	<u>District Share</u>
<b>Statement of net position:</b>		
<b>Total assets</b>	\$ 3,981,639	\$ 553,043
<b>Total liabilities</b>	-	-
<b>Net position</b>	<u>\$ 3,981,639</u>	<u>\$ 553,043</u>
<b>Statement of revenues, expenses and changes in net position:</b>		
<b>Total revenues</b>	\$ 183,806	\$ 26,244
<b>Total expenses</b>	-	-
<b>Change in net position</b>	183,806	26,244
<b>Beginning - net position</b>	3,797,833	526,799
<b>Ending - net position</b>	<u>\$ 3,981,639</u>	<u>\$ 553,043</u>
<b>G. District's share of year-end financial position</b>	<u>100.00%</u>	<u>13.89%</u>

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2025*

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**NOTE 7 – CAPITAL ASSETS**

Changes in capital assets for the year were as follows:

	<u>Balance July 1, 2024</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance June 30, 2025</u>
Non-depreciable capital assets:				
Land	\$ 872,639	\$ -	\$ -	\$ 872,639
Construction-in-process	2,448,475	5,261,820	(378,658)	7,331,637
Total non-depreciable capital assets	<u>3,321,114</u>	<u>5,261,820</u>	<u>(378,658)</u>	<u>8,204,276</u>
Depreciable capital assets:				
Structures and improvements	11,096,272	218,318	-	11,314,590
Hydrants	267,523	-	-	267,523
Equipment and vehicles	14,691,287	1,957,639	-	16,648,926
Total depreciable capital assets	<u>26,055,082</u>	<u>2,175,957</u>	<u>-</u>	<u>28,231,039</u>
Accumulated depreciation:				
Structures and improvements	(4,054,225)	(232,532)	-	(4,286,757)
Hydrants	(267,523)	-	-	(267,523)
Equipment and vehicles	(9,973,768)	(795,830)	-	(10,769,598)
Total accumulated depreciation	<u>(14,295,516)</u>	<u>(1,028,362)</u>	<u>-</u>	<u>(15,323,878)</u>
Total depreciable capital assets, net	<u>11,759,566</u>	<u>1,147,595</u>	<u>-</u>	<u>12,907,161</u>
<b>Total capital assets, net</b>	<u>\$ 15,080,680</u>	<u>\$ 6,409,415</u>	<u>\$ (378,658)</u>	<u>\$ 21,111,437</u>

Depreciation expense for the year ended June 30, 2025 was \$1,028,362 and is not allocated to the various governmental functions or funds.

**NOTE 8 – COMPENSATED ABSENCES**

Compensated absences comprise unpaid vacation leave which is accrued as earned and sick leave more likely than not to be used. This also includes payroll taxes paid by the District for this leave. The District's liability for compensated absences is determined annually. The changes to the compensated absences balance at June 30, 2025 were as follows:

<u>Balance July 1, 2024</u>	<u>Net Change</u>	<u>Balance June 30, 2025</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
\$ 2,257,218	\$ 483,070	\$ 2,740,288	\$ 1,000,000	\$ 1,740,288

As of June 30, 2025, the total liability for compensated absences was \$2,740,288, of which \$1,000,000 is expected to be paid within one year and is reported as a current liability. The beginning balance of compensated absences as of July 1, 2024, reflected an immaterial difference upon implementation of GASB Statement No. 101; therefore, no restatement was required.

**NORTH COUNTY FIRE PROTECTION DISTRICT**

*Notes to Financial Statements*

*June 30, 2025*

**NOTE 9 – PENSION OBLIGATION BONDS**

Changes in pension obligation bonds amounts for the year ended June 30, 2025, was as follows:

<u>July 1, 2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2025</u>	<u>Portion</u>	<u>Portion</u>
\$ 17,280,000	\$ -	\$ (715,000)	\$ 16,565,000	\$ 705,000	\$ 15,860,000

On June 1, 2020, the District issued 2020 Taxable Pension Obligation Bonds in the amount of \$20,305,000. The 2021 bonds were placed with U.S. Bank National Association. The bonds were issued to (a) finance a portion of the District’s unfunded accrued liability to the California Public Employees’ Retirement System (CalPERS) for the benefit of the District’s employees and to pay a portion of current normal costs, and (b) pay the costs incurred in connection with the issuance of the bonds. The bonds bear variable interest rates ranging from 1.355% to 3.568% and are payable semiannually on June 1 and December 1 of each year, commencing December 1, 2023 until maturity or earlier redemption. The bonds mature in fiscal year 2040. Total principal and interest remaining on the bonds as of June 30, 2025 is \$21,447,834. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 705,000	\$ 513,622	\$ 1,218,622
2027	695,000	497,597	1,192,597
2028	690,000	480,757	1,170,757
2029	680,000	463,245	1,143,245
2030	1,135,000	445,647	1,580,647
2031-2035	5,935,000	1,744,817	7,679,817
2036-2040	6,725,000	737,149	7,462,149
Total	16,565,000	\$ 4,882,834	\$ 21,447,834
Current	(705,000)		
Long-term	\$ 15,860,000		

**Bond Provisions**

The obligations of the District under the bonds, including the obligation to make all payments of interest and principal when due, are obligations of the District imposed by law and are absolute and unconditional, without any right of set-off or counterclaim. The bonds do not constitute an obligation of the District for which the District is obligated to levy or pledge any form of taxation. Neither the bonds nor the obligations of the District to make payments on the bonds constitute an indebtedness of the District, the State of California, or any of its political subdivisions in contravention of any constitutional or statutory debt limitation or restriction. For the purpose of paying the principal of and interest on the bonds, the District’s council has covenanted under the trust agreement, to take such actions annually as are necessary or appropriate to cause the debt service on the bonds due in any fiscal year to be included in the budget for such fiscal year and to make the necessary appropriations therefor from any legally available funds to ensure that sufficient sums are available to pay the annual principal of and interest on the bonds as the same become due.

# **NORTH COUNTY FIRE PROTECTION DISTRICT**

## *Notes to Financial Statements*

*June 30, 2025*

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### **NOTE 9 – PENSION OBLIGATION BONDS (continued)**

#### **Bond Provisions (continued)**

The bonds maturing on or before June 1, 2035, are not subject to optional redemption prior to their respective stated maturities. The bonds maturing on and after June 1, 2035, are subject to optional redemption from any source of available funds of the District, prior to their respective maturities, in whole or in part among maturities as specified by the District, and by lot within a maturity, on any date on or after June 1, 2035, at a redemption price equal to the principal amount of the bonds to be redeemed, plus accrued interest thereon to the date of redemption, without premium.

The bonds maturing on June 1, 2035 to June 1, 2040, are also subject to mandatory sinking fund redemption on June 1 in the years, and in the amounts, as set forth in the official statement at a redemption price equal to one hundred percent (100%) of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption.

The following events constitute events of default under the trust agreement: (a) if default shall be made in the due and punctual payment of the principal of any bond when and as the same shall become due and payable, whether at maturity as therein expressed, by declaration or otherwise; (b) if default shall be made in the due and punctual payment of any installment of interest on any bond when and as such interest installment shall become due and payable; (c) if default shall be made by the District in the observance of any of the covenants, agreements or conditions on its part in the trust agreement or in the bonds contained, and such default shall have continued for a period of thirty (30) days after written notice thereof to the District; or (d) if the District shall file a petition seeking reorganization or arrangement under the federal bankruptcy laws or any other applicable law of the United States of America, or if a court of competent jurisdiction shall approve a petition, seeking reorganization of the District under the federal bankruptcy laws or any other applicable law of the United States of America, or if, under the provisions of any other law for the relief or aid of debtors, any court of competent jurisdiction shall assume custody or control of the District or of the whole or any substantial part of its property. A bondholder may exercise any remedies available pursuant to the law or the trust agreement if an event of default occurs under the trust agreement.

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2025*

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**NOTE 10 – LONG-TERM DEBT OBLIGATIONS PAYABLE**

Changes in long-term debt obligations payable amounts for the year ended June 30, 2025, were as follows:

<b>Long-Term Debt</b>	<b>Balance July 1, 2024</b>	<b>Additions</b>	<b>Payments</b>	<b>Balance June 30, 2025</b>	<b>Current Portion</b>	<b>Long-term Portion</b>
Bond payable – Station No. 5	\$ 1,820,000	\$ -	\$ (158,000)	\$ 1,662,000	\$ 166,000	\$ 1,496,000
Loan payable – solar project I	205,693	-	(50,273)	155,420	33,938	121,482
Loan payable – solar project II	147,412	(5,549)	(11,185)	130,678	11,297	119,381
<b>Total long-term debt</b>	<b>\$ 2,173,105</b>	<b>\$ (5,549)</b>	<b>\$ (219,458)</b>	<b>\$ 1,948,098</b>	<b>\$ 211,235</b>	<b>\$ 1,736,863</b>

**Bonds Payable**

On September 9, 2013, the District issued bonds for the par amount of \$3,126,000. The proceeds were used for the construction of station no. 5. The bond's coupon rate is at 4.35% per annum, and matures on September 1, 2033, with annual debt service payments which include principal and interest. The loan is payable until September 2033. Future remaining payments are as follows:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 166,000	\$ 70,513	\$ 236,513
2027	174,000	63,227	237,227
2028	180,000	55,593	235,593
2029	188,000	51,591	239,591
2030	197,000	39,411	236,411
2031-2034	757,000	106,662	863,662
Total	1,662,000	<u>\$ 386,997</u>	<u>\$ 2,048,997</u>
Current	<u>(166,000)</u>		
Long-term	<u>\$ 1,496,000</u>		

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Notes to Financial Statements

June 30, 2025

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### NOTE 10 – LONG-TERM DEBT OBLIGATIONS PAYABLE (continued)

#### Loan Payable – Solar Project I

In April 2015, the District purchased a solar power system from the State of California-Energy Resources Conservation and Development Commission for \$475,241, with a loan payable for \$475,241 at a 1.0% interest rate per annum. Principal and interest payments are \$17,704 semi-annually on December 22 and June 22. The loan is payable until December 2029. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 33,938	\$ 1,470	\$ 35,408
2027	34,278	1,130	35,408
2028	34,620	788	35,408
2029	34,969	439	35,408
2030	17,615	88	17,703
Total	155,420	<u>\$ 3,915</u>	<u>\$ 159,335</u>
Current	<u>(33,938)</u>		
Long-term	<u>\$ 121,482</u>		

#### Loan Payable – Solar Project II

In fiscal year 2018, the District purchased a solar power system from the State of California-Energy Resources Conservation and Development Commission for \$227,475, with a loan payable for \$227,475 at a 1.0% interest rate per annum. Principal and interest payments are \$12,575 semi-annually on December 22 and June 22. The loan is payable until June 2036. Future remaining payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 11,297	\$ 1,279	\$ 12,576
2027	16,959	1,165	18,124
2028	11,522	1,054	12,576
2029	11,698	877	12,575
2030	11,815	760	12,575
2031-2035	60,876	2,002	62,878
2036	<u>6,512</u>	<u>31</u>	<u>6,543</u>
Total	130,679	<u>\$ 7,168</u>	<u>\$ 137,847</u>
Current	<u>(11,297)</u>		
Long-term	<u>\$ 119,382</u>		

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Notes to Financial Statements

June 30, 2025

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### NOTE 11 – WORKERS’ COMPENSATION CLAIMS PAYABLE

The District is exposed to various risks of loss and has effectively managed risk through a combination of insurance, with deductibles, self-insurance, and employee education and prevention programs. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. In addition, there were no settlements or claims in the past three years that exceeded insurance coverage.

The District is self-insured for workers’ compensation benefits. The District is one of nine participants in the Public Agency Self-Insurance System (PASIS). PASIS is a joint-powers authority which was established in 1977 for the purpose of operating and maintaining a cooperative program of self-insurance and risk management for workers’ compensation. There is no pooling of workers’ compensation liability between the participants, and each participant self-insures their liability up to \$300,000 per occurrence. As of June 30, 2025, the District had \$488,768 on deposit with PASIS. All members are responsible for paying their own claims and related expenses. PASIS may advance funds to members who have incurred large losses; however, these advances must be repaid. Excess insurance is purchased above the self-insured retention. As of June 30, 2025, the liability for workers’ compensation claims payable was estimated at \$5,266,154.

Changes in workers’ compensation claims payable for the year ended June 30, 2025, were as follows:

<u>Description</u>	<u>Balance</u>
Estimated claims balance – July 1, 2024	<u>\$ 4,585,317</u>
Claim refunds (payments)	(12,532,234)
Revised claims estimate	<u>13,213,071</u>
Change in claims balance	<u>680,837</u>
Estimated claims balance – June 30, 2025	<u>\$ 5,266,154</u>

**NORTH COUNTY FIRE PROTECTION DISTRICT**

*Notes to Financial Statements*

June 30, 2025

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**NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**Summary**

The following balances on the statement of net position will be addressed in this footnote as follows:

Description	Amount
OPEB related deferred outflows of resources	\$ 1,902,245
Total other post-employment benefits obligation	4,975,939
OPEB related deferred inflows of resources	2,326,352

**A. General Information about the Total OPEB Plan**

**Plan description**

The District provides other postemployment benefits (OPEB) to employees who retire from the District and meet certain eligibility requirements. The contribution requirements of single-employer plan members and the District are established and may be amended by the Board of Directors. The District implemented its OPEB plan in the fiscal year ended June 30, 2014 when the District joined CalPERS for medical insurance for its employees and retirees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

**Benefits provided**

Following is a description of the current retiree benefit plan:

	Firefighters	Miscellaneous
Benefit types provided	Medical only	Medical only
Duration of Benefits	Lifetime	Lifetime
Required Service	CalPERS Retirement	CalPERS Retirement
Minimum Age	CalPERS Retirement	CalPERS Retirement
Dependent Coverage	Surviving Spouse only	Surviving Spouse only
District Contribution %	100% to cap	100% to cap
District Cap	Minimum employer contribution under PEMHCA*	Minimum employer contribution under PEMHCA*

\* \$152 per month in 2023 indexed to Medical component of the CPI

**Employees covered by benefit terms**

At June 30, 2025, the following employees were covered by the benefit terms:

Description	Amount
Inactive employees entitled to but not yet receiving benefit payments	38
Active employees	93
Total	<u>131</u>

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Notes to Financial Statements

June 30, 2025

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### NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

#### B. Total OPEB Liability

The District's total OPEB liability of \$4,975,939 was measured as of June 30, 2025, and was determined by an actuarial valuation as of that date.

#### Actuarial assumptions and other inputs

The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	5.20%
Salary Increases	3.00%
Investment Rate of Return	5.20%
Mortality Rate	CalPERS Membership Data
Pre-Retirement Turnover	CalPERS Membership Data
Healthcare Trend Rate	4.5 to 8.5%

#### Discount Rate

The discount rate used to measure the total OPEB liability was 5.20%. The projection of cash flows used to determine the discount rate assumed that the District's contributions will be made at rates equal to the actuarially determined contribution rates. 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.

#### C. Changes in the Net OPEB Liability

The changes in the total OPEB liability are as follows:

	<b>Total OPEB Liability</b>
<b>Balance at July 1, 2024</b>	<b>\$ 5,856,626</b>
<b>Changes for the year:</b>	
Service cost	270,957
Interest	253,561
Changes in assumptions	(1,253,380)
Differences between expected and actual experience	59,885
Benefit payments	(211,710)
Net changes	(880,687)
<b>Balance at June 30, 2025</b>	<b>\$ 4,975,939</b>

#### Changes of Assumptions

In fiscal year 2024-25, the measurement period, there was a change in the discount rate from 4.21% to 5.20%.

#### Change of Benefit Terms

In fiscal year 2024-25, the measurement period, there were no changes to the benefit terms.

#### Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

**NORTH COUNTY FIRE PROTECTION DISTRICT**

*Notes to Financial Statements*

*June 30, 2025*

**NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**C. Changes in the Net OPEB Liability (continued)**

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

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (4.20%) or 1 percentage point higher (6.20%) than the current discount rate:

1% Decrease 4.20%	Current Discount Rate 5.20%	1% Increase 6.20%
\$ 5,519,884	\$ 4,975,939	\$ 4,507,799

**Sensitivity of the Total OPEB Liability to Changes in Medical Trend Rates**

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using medical trend rates that are 1-percentage point lower:

1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
\$ 4,402,663	\$ 4,975,939	\$ 5,677,517

**D. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB**

For the year ended June 30, 2025, the District recognized OPEB expense of \$264,241. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 1,356,443	\$ (2,197,198)
Differences between expected and actual experience	545,802	(129,154)
Total	<u>\$ 1,902,245</u>	<u>\$ (2,326,352)</u>

Deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ended June 30	Amount
2026	\$ (48,567)
2027	(48,567)
2028	(48,567)
2029	(48,566)
2030	(80,258)
Thereafter	<u>(149,582)</u>
Total	<u>\$ (424,107)</u>

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2025*

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**NOTE 13 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN**

**Summary**

The following balances on the statement of net position will be addressed in this footnote as follows:

<u>Description</u>	<u>Amount</u>
Pension related deferred outflows of resources	\$ 9,015,562
Net pension liability	15,575,746
Pension related deferred inflows of resources	3,939,943

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

***The Plans Description Schedule***

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	<u>Miscellaneous Plans</u>	
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>
Hire date	Prior to <u>December 31, 2012</u>	On or after <u>January 1, 2013</u>
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5-years or service	5-years or service
Benefits payments	Monthly for life	Monthly for life
Retirement age	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.0%
Required member contribution rates	7.960%	8.250%
Required employer contribution rates	16.940%	8.180%
	<u>Safety Plans</u>	
	<u>Classic Tier 1</u>	<u>PEPRA Tier 2</u>
Hire date	Prior to <u>December 31, 2012</u>	On or after <u>January 1, 2013</u>
Benefit formula	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5-years or service	5-years or service
Benefits payments	Monthly for life	Monthly for life
Retirement age	50 - 55 & up	50 - 57 & up
Monthly benefits, as a % of eligible compensation	2.4% to 3.0%	2.0% to 2.7%
Required member contribution rates	9.000%	14.500%
Required employer contribution rates	26.290%	14.720%

**NORTH COUNTY FIRE PROTECTION DISTRICT**

*Notes to Financial Statements*

June 30, 2025

**NOTE 13 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)**

**A. General Information About the Pension Plans (continued)**

***Plan Description***

The District contributes to the California Public Employees’ Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A full description of the pension plan, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2023 Annual Actuarial Valuation Report. This report and CalPERS’ audited financial statements are publicly available reports that can be obtained at CalPERS’ website under Forms and Publications.

***Members Covered by Benefit Terms***

At June 30, 2024 (Measurement Date), the following members were covered by the benefit terms:

<b>Plan Members</b>	<b>Miscellaneous Plans</b>		<b>Total</b>
	<b>Classic Tier 1</b>	<b>PEPRA Tier 2</b>	
Active members	3	36	39
Transferred and terminated members	3	70	73
Retired members and beneficiaries	34	-	34
<b>Total plan members</b>	<b>40</b>	<b>106</b>	<b>146</b>

<b>Plan Members</b>	<b>Safety Plans</b>		<b>Total</b>
	<b>Classic Tier 1</b>	<b>PEPRA Tier 2</b>	
Active members	35	19	54
Transferred and terminated members	52	27	79
Retired members and beneficiaries	83	-	83
<b>Total plan members</b>	<b>170</b>	<b>46</b>	<b>216</b>

***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 with statutorily reduced benefits. All members are eligible for nonindustrial disability benefits after five years of service. The death benefit is one of the following the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each Plan are applied as specified by the Public Employees’ Retirement Law.

**NORTH COUNTY FIRE PROTECTION DISTRICT**

*Notes to Financial Statements*

June 30, 2025

**NOTE 13 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)**

**A. General Information About the Pension 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 both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Contributions for the year ended June 30, 2025, (Measurement Date June 30, 2024) were as follows:

Contribution Type	Total Plans		
	Classic Tier 1	PEPRA Tier 2	Total
Contributions – Miscellaneous Plan	\$ 536,911	\$ 174,721	\$ 711,632
Contributions – Safety Plan	1,897,830	375,054	2,272,884
<b>Total contributions</b>	<b>\$ 2,434,741</b>	<b>\$ 549,775</b>	<b>\$ 2,984,516</b>

**B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions**

**Proportionate Share of Net Pension Liability and Pension Expense**

The District’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2024, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024, using standard update procedures. The District’s proportionate share of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The following table shows the District’s proportionate share of the risk pool collective net pension liability over the measurement period for the Total Plan for the fiscal year ended June 30, 2024:

Plan Type and Balance Descriptions	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability
<b>CalPERS – Total Plan:</b>			
Balance as of June 30, 2023 (Measurement Date)	\$ 126,319,040	\$ 109,904,077	\$ 16,414,963
Balance as of June 30, 2024 (Measurement Date)	\$ 134,434,227	\$ 118,858,481	\$ 15,575,746
<b>Change in Plan Net Pension Liability</b>	<b>\$ 8,115,187</b>	<b>\$ 8,954,404</b>	<b>\$ (839,217)</b>

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Notes to Financial Statements*  
*June 30, 2025*

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**NOTE 13 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)**

**B. Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (Continued)**

The District’s proportionate share percentage of the net pension liability for the June 30, 2024, measurement date was as follows:

<u>CalPERS – Total Plans</u>	<u>Percentage Share of Risk Pool</u>		<u>Change Increase/ (Decrease)</u>
	<u>Fiscal Year Ending June 30, 2025</u>	<u>Fiscal Year Ending June 30, 2024</u>	
Measurement Date	June 30, 2024	June 30, 2023	
Percentage of Plan (PERF C) Net Pension Liability	0.12843%	0.13158%	-0.00315%

For the fiscal year ended June 30, 2025, the District recognized pension expense \$4,577,730. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>of Resources</u>	<u>of Resources</u>
Pension contributions made after the measurement date	\$ 2,984,516	\$ -
Difference between actual and proportionate share of employer contributions	372,049	(3,601,010)
Adjustment due to differences in proportions	3,202,700	(295,295)
Differences between expected and actual experience	1,286,669	(43,638)
Differences between projected and actual earnings on pension plan investments	782,462	-
Changes in assumptions	387,166	-
<b>Total Deferred Outflows/(Inflows) of Resources</b>	<b>\$ 9,015,562</b>	<b>\$ (3,939,943)</b>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

**NORTH COUNTY FIRE PROTECTION DISTRICT**

*Notes to Financial Statements*

*June 30, 2025*

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**NOTE 13 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)**

**B. Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (Continued)**

An amount of \$2,984,516 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 year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a reduction to pension expense as follows:

<u>Amortization Period</u> <u>Fiscal Year Ended June 30,</u>	<u>Outflows/(Inflows)</u> <u>of Resources</u>
2026	\$ 1,244,647
2027	1,308,444
2028	(194,166)
2029	<u>(267,822)</u>
<b>Total</b>	<u>\$ 2,091,103</u>

**Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

For the measurement period ending June 30, 2024 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2023, total pension liability. The June 30, 2024, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Notes to Financial Statements

June 30, 2025

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### NOTE 13 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

#### B. Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (continued)

##### Long-term Expected Rate of Return

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (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.

The table below reflects long-term expected real rate of return by asset class.

<u>Investment Type</u> <sup>1</sup>	<u>New Strategic Allocation</u>	<u>Real Return</u> <sup>1,2</sup>
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%
	<u>100.0%</u>	

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> Figures are based on the 2021 Asset Liability Management study.

##### Discount Rate

The discount rate used to measure the total pension liability 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.

##### Subsequent Events

There were no subsequent events that would materially affect the results in this disclosure.

**NORTH COUNTY FIRE PROTECTION DISTRICT**

*Notes to Financial Statements*

*June 30, 2025*

**NOTE 13 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)**

**B. Net Pension Liability, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension Plans (continued)**

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

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate	Current	Discount Rate
	- 1%	Discount Rate	+ 1%
	5.90%	6.90%	7.90%
CalPERS – Total Plans	\$ 33,919,088	\$ 15,575,746	\$ 564,762

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS’ website under Forms and Publications.

**C. Payable to the Pension Plans**

At June 30, 2025, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2025.

**NOTE 14 – NET INVESTMENT IN CAPITAL ASSETS**

At June 30, 2025, the net investment in capital assets was calculated as follows:

Description	Balance
Capital assets – not being depreciated	\$ 8,204,276
Capital assets – being depreciated, net	12,907,161
Long-term debt obligations payable – current portion	(211,235)
Long-term debt obligations payable – non-current portion	(1,736,863)
<b>Total net investment in capital assets</b>	<b>\$ 19,163,339</b>

**NOTE 15 – INTERFUND TRANSFERS**

At June 30, 2025 interfund transfer of the District’s governmental funds were made as follows:

Transfer To	Transfer From	Balance	Purpose
General Fund	Rainbow Subzone - Operations Fund	\$ 45,898	Closure of fund
Fire Mitigation Fund	Rainbow Subzone - Fire Mitigation Fund	4,494	Closure of fund
		<u>\$ 50,392</u>	

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Notes to Financial Statements

June 30, 2025

### NOTE 16 – UNRESTRICTED NET POSITION (DEFICIT)

As of June 30, 2025, the District has an unrestricted net position deficit of (\$28,480,327). The unrestricted net position deficit resulted from the reporting of the District’s net pension liability of \$15,575,746 along with the remaining balance of the pension obligation bonds issued of \$16,565,000. These liabilities are being reviewed on an annual basis.

### NOTE 17 – FUND BALANCES

At June 30, 2025, fund balances of the District’s governmental funds were classified as follows:

Description	General Fund	Fire Mitigation Fund	Other Governmental Funds	Total
<b>Nonspendable:</b>				
Prepaid items	\$ 193,599	\$ -	\$ -	\$ 193,599
<b>Restricted:</b>				
Fallbrook – mitigation	-	3,238,488	-	3,238,488
<b>Total restricted</b>	<b>-</b>	<b>3,238,488</b>	<b>-</b>	<b>3,238,488</b>
<b>Assigned:</b>				
Deposits with Public Agencies Self-Insurance System	553,043	-	-	553,043
Compensated absences	2,740,288	-	-	2,740,288
Workers' compensation claims payable	5,266,154	-	-	5,266,154
<b>Total assigned</b>	<b>8,559,485</b>	<b>-</b>	<b>-</b>	<b>8,559,485</b>
<b>Unassigned</b>	<b>3,302,735</b>	<b>-</b>	<b>-</b>	<b>3,302,735</b>
<b>Total fund balances</b>	<b>\$ 12,055,819</b>	<b>\$ 3,238,488</b>	<b>\$ -</b>	<b>\$ 15,294,307</b>

### NOTE 18 – DEFERRED COMPENSATION SAVINGS PLAN

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program. The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District’s general creditors.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

## **NORTH COUNTY FIRE PROTECTION DISTRICT**

### *Notes to Financial Statements*

*June 30, 2025*

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#### **NOTE 19 – JOINT VENTURES**

The District is a member of the North County Dispatch Joint Powers Authority (Authority). The Authority was formed on June 11, 1984, and other member agencies include the North County Fire Protection District, and the cities of Vista, San Marcos, Solana Beach, Oceanside, Encinitas, and Carlsbad. The purpose of the Authority is to provide dispatching and emergency communication services for fire protection, security, and medical services. Each member provides an annually determined contribution towards the ongoing operation of the Authority. In the event of dissolution of the Authority, available assets shall be distributed to the member agencies in proportion to the aggregate contribution made by each agency during the entire term of the agreement.

The activities of the Authority are supervised by a board of directors consisting of eight directors who are appointed by each member's governing body. The District's share of the Authority's assets, liabilities, net position, and changes therein are not available and not material to the District's financial statements. Separate financial statements of the Authority are available at 16936 El Fuego Drive (P.O. Box 1206), Rancho Santa Fe, CA 92067.

#### **NOTE 20 – RISK MANAGEMENT**

The District is insured for a variety of potential exposures. The following is a summary of the insurance policies carried by the District as of June 30, 2025:

General liability: \$1,000,000 per occurrence and \$3,000,000 aggregate. The District purchased additional excess coverage layers: \$10 million per occurrence and \$20 million aggregate for general and auto liability, which increases the limits on the insurance coverage noted above.

Auto liability: \$1,000,000 liability limits and deductibles applied to specific vehicles with a \$1,000 deductible on Comprehensive and Collision, and other vehicles have a \$1,000 deductible on Comprehensive and on Collision.

#### **NOTE 21 – COMMITMENTS AND CONTINGENCIES**

##### **Easement Access Agreement**

On December 7, 2021 the District entered into an easement access agreement for 40-years for a sum of \$1,174,000. The District has recorded this transaction as an unearned revenue on the statement of net position and will be recognizing the revenue annually over a 40-year period.

##### **Excluded Leases – Short-Term Leases and De Minimis Leases**

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised.

Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

## **NORTH COUNTY FIRE PROTECTION DISTRICT**

*Notes to Financial Statements*

*June 30, 2025*

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### **NOTE 21 – COMMITMENTS AND CONTINGENCIES (continued)**

#### **Grant Awards**

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

#### **Litigation**

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition

### **NOTE 22 – SUBSEQUENT EVENTS**

The District has evaluated subsequent events through April 30, 2026, the date which the financial statements were available to be issued.

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***Required Supplementary Information***

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**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Budgetary Comparison Schedule – General Fund*  
*For the Fiscal Year Ended June 30, 2025*

	<b>Adopted Original Budget</b>	<b>Revised Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES:</b>				
Property taxes	\$ 21,634,400	\$ 21,356,700	\$ 21,150,844	\$ (205,856)
Charges for services:				
Ambulance services	4,500,000	4,500,000	4,583,763	83,763
Fire services – CA OES	-	-	2,436,976	2,436,976
Fire prevention	210,400	210,400	120,715	(89,685)
Annexation fees	-	-	328,540	328,540
Operating and capital grant funding	-	-	985,498	985,498
Rental income – cellular towers	-	-	58,775	58,775
Interest earnings	400,000	400,000	773,710	373,710
Other revenues	250,000	250,000	171,753	(78,247)
<b>Total revenues</b>	<u>26,994,800</u>	<u>26,717,100</u>	<u>30,610,574</u>	<u>3,893,474</u>
<b>EXPENDITURES:</b>				
Current:				
Salaries and wages	13,042,700	13,039,500	14,432,693	(1,393,193)
Employee benefits	4,728,250	4,813,500	4,785,813	27,687
Materials and services	8,459,250	8,122,050	5,652,441	2,469,609
Capital outlay	11,871,650	11,665,925	7,059,119	4,606,806
Debt service:	1,264,600	1,242,050	1,544,209	(302,159)
<b>Total expenditures</b>	<u>39,366,450</u>	<u>38,883,025</u>	<u>33,474,275</u>	<u>5,408,750</u>
<b>REVENUES OVER(UNDER) EXPENDITURES</b>	<u>\$(12,371,650)</u>	<u>\$(12,165,925)</u>	<u>(2,863,701)</u>	<u>\$ 9,302,224</u>
<b>OTHER FINANCING SOURCES(USES):</b>				
Transfers in	-	-	45,898	45,898
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>45,898</u>	<u>45,898</u>
<b>Net Changes in Fund Balance</b>	<u>\$(12,371,650)</u>	<u>\$(12,165,925)</u>	<u>(2,817,803)</u>	<u>\$ 9,348,122</u>
<b>FUND BALANCE:</b>				
Beginning of year			14,873,622	
End of year			<u>\$ 12,055,819</u>	

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Budgetary Comparison Schedule – Fire Mitigation Fund*  
*For the Fiscal Year Ended June 30, 2025*

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	<b>Adopted Original Budget</b>	<b>Revised Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES:</b>				
Mitigation fees	\$ 500,000	\$ 500,000	\$ 497,271	\$ (2,729)
Interest earnings	-	-	153,886	153,886
<b>Total revenues</b>	<u>500,000</u>	<u>500,000</u>	<u>651,157</u>	<u>151,157</u>
<b>EXPENDITURES:</b>				
Current:				
Materials and services	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER(UNDER) EXPENDITURES</b>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	651,157	<u>\$ 151,157</u>
<b>OTHER FINANCING SOURCES(USES):</b>				
Transfers (out)	-	-	4,494	4,494
<b>Total other financing sources(uses)</b>	<u>-</u>	<u>-</u>	<u>4,494</u>	<u>4,494</u>
<b>NET CHANGES IN FUND BALANCE</b>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	655,651	<u>\$ 155,651</u>
<b>FUND BALANCE:</b>				
Beginning of year (Deficit)			<u>2,582,837</u>	
End of year			<u>\$ 3,238,488</u>	

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Schedule of Proportionate Share of the Net Pension Liability*  
*For the Fiscal Year Ended June 30, 2025*

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**Last Ten Fiscal Years**

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

<b>Measurement Date</b>	<b>District's Proportion of the Net Pension Liability</b>	<b>District's Proportionate Share of the Net Pension Liability</b>	<b>District's Covered Payroll</b>	<b>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</b>	<b>Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability</b>
June 30, 2015	0.248810%	17,078,153	6,452,080	264.69%	78.96%
June 30, 2016	0.251564%	21,768,074	6,461,980	336.86%	74.35%
June 30, 2017	0.248756%	24,669,730	6,671,377	369.78%	73.97%
June 30, 2018	0.252721%	24,352,868	6,905,639	352.65%	75.31%
June 30, 2019	0.258433%	26,481,790	7,036,723	376.34%	74.58%
June 30, 2020	0.078911%	8,585,829	7,347,168	116.86%	92.06%
June 30, 2021	-0.113500%	(6,138,110)	7,212,524	-85.10%	87.01%
June 30, 2022	0.116880%	16,414,963	7,608,125	215.76%	105.48%
June 30, 2023	0.131579%	15,575,746	8,758,718	177.83%	87.01%
June 30, 2024	0.128434%	15,575,746	9,151,688	170.20%	88.41%

**Notes to Schedule:**

**Benefit Changes:**

There were no changes in benefits.

**Changes in Assumptions:**

**From fiscal year June 30, 2015 and June 30, 2016:**

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014, measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015, measurement date is without reduction of pension plan administrative expense.

**From fiscal year June 30, 2016 to June 30, 2017:**

There were no changes in assumptions.

**From fiscal year June 30, 2017 to June 30, 2018:**

The discount rate was reduced from 7.65% to 7.15%.

**From fiscal year June 30, 2018 to June 30, 2019:**

There were no significant changes in assumptions.

**From fiscal year June 30, 2019 to June 30, 2020:**

There were no significant changes in assumptions.

**From fiscal year June 30, 2020 to June 30, 2021:**

There were no significant changes in assumptions.

**From fiscal year June 30, 2021 to June 30, 2022:**

The discount rate was reduced from 7.15% to 6.90%.

**From fiscal year June 30, 2022 to June 30, 2023:**

There were no changes in assumptions.

**From fiscal year June 30, 2023 to June 30, 2024:**

There were no changes in assumptions.

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Schedule of Pension Contributions*  
*For the Fiscal Year Ended June 30, 2025*

**Last Ten Fiscal Years**

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

<b>Fiscal Year</b>	<b>Actuarially Determined Contribution</b>	<b>Contributions in Relation to the Actuarially Determined Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
June 30, 2016	2,249,592	(2,249,592)	-	6,461,980	34.81%
June 30, 2017	2,609,648	(2,609,648)	-	6,671,377	39.12%
June 30, 2018	2,307,199	(2,307,199)	-	6,905,639	33.41%
June 30, 2019	2,595,874	(2,595,874)	-	7,036,723	36.89%
June 30, 2020	3,008,132	(23,008,132)	(20,000,000)	7,347,168	40.94%
June 30, 2021	2,106,671	(2,106,671)	-	7,212,524	29.21%
June 30, 2022	2,282,711	(2,282,711)	-	7,608,125	30.00%
June 30, 2023	2,602,177	(2,602,177)	-	8,758,718	29.71%
June 30, 2024	2,372,469	(2,372,469)	-	9,151,688	25.92%
June 30, 2025	2,984,516	(2,984,516)	-	10,360,120	28.81%

**Notes to Schedule:**

<b>Fiscal Year</b>	<b>Valuation Date</b>	<b>Actuarial Cost Method</b>	<b>Asset Valuation</b>	<b>Inflation</b>	<b>Investment Rate of Return</b>
June 30, 2016	June 30, 2014	Entry Age	Market Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Market Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Market Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Market Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Market Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Market Value	2.50%	7.15%
June 30, 2022	June 30, 2020	Entry Age	Market Value	2.50%	7.15%
June 30, 2023	June 30, 2021	Entry Age	Market Value	2.30%	6.90%
June 30, 2024	June 30, 2022	Entry Age	Market Value	2.30%	6.90%
June 30, 2025	June 30, 2022	Entry Age	Market Value	2.30%	6.90%

**Amortization Method** Level percentage of payroll, closed  
**Salary Increases** Depending on age, service, and type of employment  
**Investment Rate of Return** Net of pension plan investment exp.  
**Retirement Age** Miscellaneous – 2.7%@55 and 2.0%@62  
Safety – 3.0%@55 and 2.7%@57  
**Mortality** Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

# NORTH COUNTY FIRE PROTECTION DISTRICT

## Schedule of Changes in the District's Total OPEB Liability and Related Ratios For the Fiscal Year Ended June 30, 2025

Fiscal Year Ended	Last Ten Fiscal Years*							
	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
<b>Total OPEB liability:</b>								
Service cost	\$ 270,957	\$ 207,282	\$ 203,765	\$ 337,563	\$ 225,200	\$ 192,094	\$ 102,156	\$ 99,422
Interest	253,561	190,175	181,800	129,027	116,665	120,596	87,926	80,966
Changes in assumptions	(1,253,380)	1,155,701	(167,694)	(1,464,561)	431,617	316,911	202,727	-
Differences between expected and actual experience	59,885	(13,265)	77,124	(185,317)	743,173	-	(117,846)	-
Changes of benefit terms	-	-	-	-	-	-	1,228,696	-
Benefit payments	(211,710)	(159,790)	(118,218)	(141,322)	(105,283)	(105,929)	(52,046)	(50,044)
<b>Net change in total OPEB liability</b>	<b>(880,687)</b>	<b>1,380,103</b>	<b>176,777</b>	<b>(1,324,610)</b>	<b>1,411,372</b>	<b>523,672</b>	<b>1,451,613</b>	<b>130,344</b>
<b>Total OPEB liability - beginning</b>	<b>5,856,626</b>	<b>4,476,523</b>	<b>4,299,746</b>	<b>5,624,356</b>	<b>4,212,984</b>	<b>3,689,312</b>	<b>2,237,699</b>	<b>2,107,355</b>
<b>District's net OPEB liability</b>	<b>\$ 4,975,939</b>	<b>\$ 5,856,626</b>	<b>\$ 4,476,523</b>	<b>\$ 4,299,746</b>	<b>\$ 5,624,356</b>	<b>\$ 4,212,984</b>	<b>\$ 3,689,312</b>	<b>\$ 2,237,699</b>
<b>Covered-employee payroll</b>	<b>\$ 11,815,143</b>	<b>\$ 7,979,559</b>	<b>\$ 7,369,319</b>	<b>\$ 6,132,441</b>	<b>\$ 5,968,313</b>	<b>\$ 5,808,577</b>	<b>\$ 5,639,395</b>	<b>\$ 6,905,639</b>
<b>District's net OPEB liability as a percentage of covered-employee payroll</b>	<b>42.11%</b>	<b>73.40%</b>	<b>60.75%</b>	<b>70.11%</b>	<b>94.24%</b>	<b>72.53%</b>	<b>65.42%</b>	<b>32.40%</b>

**Notes to Schedule:**

**Benefit Changes:**

Measurement Date June 30, 2017 – There were no changes of benefits terms  
 Measurement Date June 30, 2018 – There were no changes of benefits terms  
 Measurement Date June 30, 2019 – There were no changes of benefits terms  
 Measurement Date June 30, 2020 – There were no changes of benefits terms  
 Measurement Date June 30, 2021 – There were no changes of benefits terms  
 Measurement Date June 30, 2022 – There were no changes of benefits terms  
 Measurement Date June 30, 2023 – There were no changes of benefits terms  
 Measurement Date June 30, 2024 – There were no changes of benefits terms

**Changes in Assumptions:**

Measurement Date June 30, 2017 – There were no changes in assumptions  
 Measurement Date June 30, 2018 – There were no changes in assumptions except change in discount rate  
 Measurement Date June 30, 2019 – There were no changes in assumptions except change in discount rate  
 Measurement Date June 30, 2020 – There were no changes in assumptions except change in discount rate  
 Measurement Date June 30, 2021 – There were no changes in assumptions except change in discount rate  
 Measurement Date June 30, 2022 – There were no changes in assumptions except change in discount rate  
 Measurement Date June 30, 2023 – There were no changes in assumptions except change in discount rate  
 Measurement Date June 30, 2024 – There were no changes in assumptions except change in discount rate

\* Fiscal year 2018 was the first year of implementation; therefore, only seven years are shown.

**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Schedule of OPEB Contributions*  
*For the Fiscal Year Ended June 30, 2025*

Fiscal Year Ended	Last Ten Fiscal Years*							
	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Covered payroll	\$ 11,815,143	\$ 7,979,559	\$ 7,369,319	\$ 6,132,441	\$ 5,968,313	\$ 5,808,577	\$ 5,639,395	\$ 6,905,639
<b>Notes to Schedule:</b>								
<b>Valuation Date</b>	June 30, 2024	June 30, 2023	June 30, 2023	June 30, 2020	June 30, 2019	June 30, 2019	June 30, 2017	June 30, 2017
<b>Methods and Assumptions Used to Determine Contribution Rates:</b>								
Actuarial cost method	Entry age normal	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method	Closed period, level percent of p	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Amortization period	30-years	30-years	30-years	30-years	30-years	30-years	30-years	30-years
Asset valuation method	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value
Investment rate of return	5.20%	4.21%	4.13%	4.09%	2.19%	2.66%	3.15%	3.80%
Payroll increases	3.00%	2.80%	2.80%	2.75%	2.75%	2.75%	2.75%	2.75%
Mortality	(2)	(2)	(2)	(2)	(2)	(2)	(3)	(3)
Morbidity	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued
Disability	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued	Not Valued
Retirement	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Percent Married - Spouse Support	25%	25%	25%	25%	25%	25%	25%	25%
Healthcare trend rates	8.5% to 4.50%	6.5% to 4.50%	6.5% to 4.50%	5.4% to 4.0%	5.4% to 4.0%	5.4% to 4.0%	4.00%	4.00%

(1) Closed period, level percent of pay  
(2) CalPERS 2017 Experience Study  
(3) CalPERS 2014 Experience Study  
(4) CalPERS Public Agency Miscellaneous 2.0% @55, 2.0% @60 and 2.0% @62  
\* Fiscal year 2018 was the first year of implementation; therefore, only seven years are shown.

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***Supplementary Information***

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**NORTH COUNTY FIRE PROTECTION DISTRICT**  
*Balance Sheets – Other Governmental Funds*  
*For the Fiscal Year Ended June 30, 2025*

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	<u>Rainbow Subzone</u>		<u>Total</u>
	<u>Operations Fund</u>	<u>Fire Mitigation Fund</u>	
<b>ASSETS</b>			
<b>Assets:</b>			
Cash and investments	\$ -	\$ -	\$ -
Accrued interest receivable	-	-	-
Property taxes receivable	-	-	-
<b>Total assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable and accrued expenses	\$ -	\$ -	\$ -
<b>Total liabilities</b>	-	-	-
<b>Fund Balances:</b>			
Restricted	\$ -	\$ -	\$ -
<b>Total fund balance</b>	-	-	-
<b>Total liabilities and fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NORTH COUNTY FIRE PROTECTION DISTRICT**

*Schedule of Revenues, Expenditures, and Changes in Fund Balance – Other Governmental Funds For the Fiscal Year Ended June 30, 2025*

	<b>Rainbow Subzone</b>		<b>Total</b>
	<b>Operations Fund</b>	<b>Fire Mitigation Fund</b>	
<b>REVENUES:</b>			
Investment earnings	\$ 15,487	\$ 215	\$ 15,702
<b>Total revenues</b>	<u>15,487</u>	<u>215</u>	<u>15,702</u>
<b>EXPENDITURES:</b>			
Current:			
Materials and services	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER(UNDER) EXPENDITURES</b>	15,487	215	15,702
<b>OTHER FINANCING SOURCES(USES):</b>			
Transfers	(45,898)	(4,494)	(50,392)
<b>Total other financing sources(uses)</b>	<u>(45,898)</u>	<u>(4,494)</u>	<u>(50,392)</u>
<b>Net Changes in Fund Balance</b>	(30,411)	(4,279)	(34,690)
<b>FUND BALANCE:</b>			
Beginning of year	30,411	4,279	34,690
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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***Other Independent Auditors' Report***

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**INDEPENDENT AUDITORS' 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**

Board of Directors  
North County Fire Protection District  
Fallbrook, 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, each major fund, and the aggregate remaining fund information of the North County Fire Protection District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise North County Fire Protection District's basic financial statements, and have issued our report thereon dated April 30, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered North County Fire Protection 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 North County Fire Protection District's internal control. Accordingly, we do not express an opinion on the effectiveness of the North County Fire Protection 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a 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 first paragraph of this section 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 or significant deficiencies may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether North County Fire Protection District's financial statements are free of 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 determination of financial statement amounts. 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 or other matters 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 results 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.

Murrieta, California  
April 30, 2026

1 **April 28, 2026**

2 **REGULAR MEETING MINUTES OF THE**  
3 **BOARD OF DIRECTORS OF THE**  
4 **NORTH COUNTY FIRE PROTECTION DISTRICT**

5  
6 **LOCATION: 990 E. MISSION ROAD, FALLBROOK CA 92028**

7 President Shaw called the meeting to order at 5:30 p.m.

8 **ROLL CALL:**

9  
10 **PRESENT:** Directors Egkan (virtual attendance citing AB 2449; left the meeting at 8:50 p.m.)Pike,  
11 Munson (left the meeting at 8:50 p.m.), Reardon, and Shaw

12 **ABSENT:** None

13 **ALL RECITED THE PLEDGE OF ALLEGIANCE.**

14 **MOMENT OF SILENCE:** President Shaw requested a moment of silence in remembrance of Liz  
15 Jamieson Dunne.

16 **STAFF PRESENT:** Chief McReynolds, Counsel Steinke, DFC MacMillan (arrived at 5:45 p.m.), Finance  
17 Manager Rocha, HR Manager Goss, FM Fieri, DC August, BC Harrington (arrived at 5:33 p.m.), IT  
18 Specialist Swanger, Board Clerk Canpinar, and members of the public both in person and virtually.

19 **CHANGES TO THE AGENDA:** There were no changes to the agenda.

20 **PUBLIC ACTIVITIES AGENDA**

21 1. **PUBLIC COMMENT:** President Shaw inquired if there were any public comments regarding items  
22 not on the agenda. There being no public comment, the public activities portion of the agenda was  
23 closed.

24 2. **CHALLENGE COIN PRESENTATION:** DC August presented Mr. Nap Perez with a challenge coin for  
25 his courageous action. On April 15, 2026, Mr. Perez witnessed a traffic collision on northbound I-15  
26 near Highway 76 and quickly acted when he saw a vehicle catching fire with the driver trapped  
27 inside. After calling 911, he rescued the driver from the burning vehicle moments before it became  
28 fully engulfed in flames, and fire personnel credited his heroic actions with saving the driver's life.

29 *\*\*\*At 5:35 p.m., the board meeting experienced audio issues, preventing the public attending*  
30 *online the ability to hear the live stream. President Shaw requested a 10-minute recess at 5:43 p.m.*  
31 *to allow time to resolve the problem. The meeting reconvened at 6:05 p.m. once the audio live*  
32 *stream was restored.\*\*\**

33 **DISCUSSION/PRESENTATION AGENDA**

34 3. **PENSION UPDATE AND FIRE STATION #4 CONSTRUCTION FINANCING OPTIONS:** Mike Meyers of NHA  
35 Advisors provided the Board with the District's annual update on the Pension Obligation Bonds

(POBs) performance and the current CalPERS profile, including recent trends, key assumptions, and long-term considerations. The presentation also included financing options and preliminary debt service scenarios for funding the remaining construction costs of Fire Station #4 beyond the approximately \$12 million secured through grants, Fire Mitigation Fees, and Capital Reserves, for future Board consideration.

#### RATIFICATION OF INFORMATION AGENDA

4. FY 2025-2026 3<sup>rd</sup> Quarter Financial Report
5. Warrant Register: Information only; no action required.
6. Operations Report: Information only; no action required.
7. Written Communication: Information only; no action required.
8. Customer Satisfaction Survey Program - 1<sup>st</sup> Quarter

#### ACTION AGENDA

##### CONSENT ITEMS:

9. **REVIEW AND ACCEPT SPECIAL BOARD MEETING MINUTES FOR MARCH 31, 2026**
10. **POLICIES AND PROCEDURES:** Station Staffing and Apparatus Deployment
11. **WAIVE THE FULL TEXT READING OF ALL ORDINANCES**

President Shaw inquired whether there were any questions or comments on consent items 9-11. There being no comments or questions, President Shaw then asked for a motion to approve the consent agenda. On a motion by Director Pike seconded by Vice President Reardon, the motion to approve the consent agenda passed with the following vote: **Ayes:** Egkan, Munson, Pike, Reardon, and Shaw; **Noes:** None.

12. **PUBLIC HEARING DATE/TIME CERTAIN APRIL 28, 2026, AT 5:30 P.M. – FOR ESTABLISHMENT OF MULTI-YEAR FACILITIES AND EQUIPMENT PLAN FOR THE FIRE MITIGATION FEE (FMF) PROGRAM WITH ADOPTION OF**

**RESOLUTION 2026-04:** President Shaw opened the hearing at 6:52 p.m. Chief McReynolds presented Resolution 2026-04 to the Board, noting it is a requirement of the FMF Program. Chief McReynolds informed the Board the County recently combined the participation and capital improvement plan resolution into one document. The allocation of funding for Resolution 2026-04 details a \$2M breakdown for the Fire Station #4 project. New housing developments, Ocean Breaze and Pala Ranch alone are likely to generate substantial FMF revenue over the next few years. President Shaw inquired whether there was any public comment. There being no public comment, the public hearing was closed at 6:56 p.m. On a motion by Director Pike seconded by President Shaw, Resolution 2026-04 passed with the following roll call vote: **Ayes:** Egkan, Munson, Pike, Reardon, and Shaw; **Noes:** None.

13. **DISPOSAL OF SURPLUS VEHICLE:** DFC MacMillan requested the Board consider the sale of surplus vehicle 08636, a 2008 Ford Expedition, through public auction in accordance with NCFPD Policy 217.04. By policy, surplus property with a current value of \$1,000 or greater requires Board approval

71 prior to disposal. Equipment may be deemed surplus when it is obsolete or no longer meets the needs  
72 of the District. On a motion by Director Pike seconded Vice President Reardon, the motion to declare  
73 vehicle unit 08636 surplus property and authorize its disposal through public auction pursuant to  
74 District policy passed with the following vote: **Ayes:** Egkan, Munson, Pike, Reardon, and Shaw; **Noes:**  
75 None.

76 **LEGAL COUNSEL REPORT:** Counsel Steinke reviewed the attached legal report, Public Agency Use of  
77 Artificial Intelligence (AI). There was a recommendation for the District to create an AI policy, and have  
78 it reviewed and/or updated up to two times per year, as the AI development landscape evolves at a  
79 rapid pace.

80 **COMMENTS AND REPORTS SECTION - STAFF:**

81 **CHIEF McREYNOLDS:**

- 82 • A 2-acre fire near Live Oak Park today was quickly contained and fully suppressed .
- 83 • Thank you to those who participated in another successful Avocado Festival event.
- 84 • Firepalooza will be held at Backdraft Bar and Grill, May 2, 2026, at 5:00 p.m.

85 **BC HARRINGTON:** Training updates included Woodland Refresher Training, the County Wildland Drill,  
86 advanced cardiac training, EDCO Disposal field training, ventilation training, and the PROS  
87 Commander Workshop; **FM FIERI:** Defensible space surveys and state-mandated inspections have  
88 started, with notices going out June 1. There were 3 fire investigation callouts last weekend. **DC**  
89 **AUGUST:** Social media messaging on weed abatement will roll out, along with promotional campaigns  
90 for the Women’s Empowerment Camp in June. The Roy Noon Meeting Hall renovation should be  
91 completed in June. **HR MANAGER GOSS:** Alternative employee benefit offerings are being researched  
92 – more to follow. On-Duty Health physicals were completed last month, and the employee performance  
93 review cycle is underway **FINANCE MANAGER ROCHA:** IRS quarterly reports are being submitted. The  
94 audit will be brought to the May meeting for consideration with the preliminary budget brought to the  
95 June board meeting. **DFC MACMILLAN:** The new stationary lift approved in last year’s budget has been  
96 installed and is operable. A replacement F250 to replace the recently damaged BC vehicle will arrive  
97 soon. Effective response force times continue to be in good standing.

98 **COMMENTS AND REPORTS SECTION – DIRECTORS AND OTHERS:**

99 **PIKE:** Thank you to the crews who effectively responded to the Live Oak Park fire today.  
100 Congratulations to Captain Choi for his swift actions during an Oceanside residential fire, which will be  
101 recognized at a future board meeting. Congressman Levin has submitted a \$1.2M appropriation  
102 request on behalf of the District. **DIRECTOR REARDON:** No additional comment. **DIRECTOR SHAW:** Thank  
103 you to those who participated in the Avocado Festival. The recent Fire Districts Association of California  
104 (FDAC) conference was educational and memorable. **DIRECTOR MUNSON:** No additional comment.

105 **DIRECTOR EGKAN:** No additional comment. **BARGAINING GROUPS - FF/PM LIAN:** On-Duty Health  
106 screenings continue to be a fantastic tool in preventing and protecting firefighter wellness. Thank you  
107 to the Board for continuing to support the program. All are welcome to Firepalooza this Saturday.  
108 Dialogue is welcomed between board members and members of the association.

109 **CLOSED SESSION**

110 At 7:28 p.m. President Shaw inquired whether there was a motion to adjourn to closed session. On a  
111 motion by Director Pike seconded by Vice President Reardon there was no objection to adjournment.  
112 President Shaw read the items to be discussed in closed session and open session was closed. A  
113 short break ensued after the reading of the closed session items. At 6:39 p.m. the Board entered  
114 closed session to hear:

115 **CS-1. ANNOUNCEMENT – PRESIDENT SHAW:**

116 **CS-2. PUBLIC EMPLOYEE PERFORMANCE EVALUATION (GC §54957):** Fire Chief

117 **CS-3. CONFERENCE WITH LABOR NEGOTIATOR (GC §54957.6):** Agency Representative: Counsel

118 Steinke and Burns of BW&S. Employee Organizations: Safety, Miscellaneous, Single-Role  
119 Paramedics, & Management Group Employees.

120 **CS-4. REPORT FROM CLOSED SESSION – PRESIDENT SHAW:**

121 **● REOPENING TO OPEN SESSION:**

122 On a motion by Director Pike seconded by Director Egkan which passed unanimously, the Board  
123 returned to open session at 8:50 p.m. and the following items were reported out to the public:

124 **CS-2. PUBLIC EMPLOYEE PERFORMANCE EVALUATION (GC §54957):** There was no reportable action.

125 **CS-3. CONFERENCE WITH LABOR NEGOTIATOR (GC §54957.6):** There was no reportable action.

126 **ADJOURNMENT**

127 A motion was made at 8:52 p.m. by Director Pike seconded by President Shaw to adjourn the meeting  
128 and reconvene on May 26, 2026, at 5:30 p.m., which motion carried with the following vote: **Ayes:**  
129 Pike, Reardon, and Shaw; **Absent:** Munson and Egkan.

130  
131 Respectfully submitted,

132 \_\_\_\_\_

133 Mavis Canpinar

134 Board Clerk

135 Minutes approved at the Board of Director’s Meeting on:



# NORTH COUNTY FIRE PROTECTION DISTRICT

## POLICY AND PROCEDURE MANUAL

ADMINISTRATION  
RULES AND REGULATIONS  
JOB DESCRIPTION

SECTION 225.25  
~~DECEMBER 11, 2006~~  
MAY 26, 2026  
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### MEDICAL SERVICES OFFICER

#### 1.0. **PURPOSE:**

1.1. To provide a general description of the duties and responsibilities, qualifications, and physical requirements for the classification of Medical Services Officer (MSO), hereafter referred to as the MSO with the North County Fire Protection District.

#### 2.0. **POLICY:**

2.1. Members classified in the position of Medical Services Officer are intended to meet the general personal and professional qualifications, perform the stated duties and responsibilities, and other duties as assigned.

#### 3.0. **INTENT:**

3.1. The intent of policy is to provide an overview of the general ~~attributes and~~ abilities and experience necessary to perform the classification of Medical Services Officer. It is also the intent of the policy to provide an overview of the typical duties and responsibilities of the position. This policy is not intended to delineate every facet of the classification. Other duties and responsibilities may be assigned as appropriate to fulfill the mission of the District.

#### 4.0. **ESSENTIAL FUNCTIONS:**

4.1. This assignment is a full-time work classification. The MSO oversees the planning, coordination, and continuous improvement of EMS delivery within the organization. This role serves as a key liaison between field operations and administration to ensure high quality, compliant and evidence-based prehospital care and training for personnel. The Medical Services Officer (MSO) exercises functional program oversight of the District's EMS and ambulance delivery systems but does not exercise independent command authority over sworn personnel. Authority is executed in coordination with Division Chiefs and executive leadership in accordance with District policy. The Medical Services Officer classification is considered an "Exempt" employee as defined by FLSA and is not overtime eligible. Specifics of compensation and benefits are described in the Memorandum of Understanding between the Non-Safety bargaining group and the District. The position is a Non-Safety position as defined by PERS. Under the supervision of the Chief Officer overseeing EMS (Emergency Medical Services) Battalion Chief, the essential duties and responsibilities are to:

4.1.1. Assists in the implementation of operational policies and procedures for EMS and other emergency programs; assists department staff in interpreting and



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### MEDICAL SERVICES OFFICER

ensuring compliance with EMS policies, procedures and protocols; handles related administrative issues; and develops criteria on which to evaluate personnel needs and operational effectiveness. 4.1.2. Monitors EMS program operations and personnel for compliance with legal requirements; determines training requirements for emergency programs and; provides and coordinates training to all District employees on emergency medical services related topics; and reviews, monitors and revises EMS-related training programs to ensure that personnel meet required standards.

- 4.1.3. Responds to significant incidents or clinical concerns as needed ~~emergency incidents in fire apparatus, paramedic ambulances, and/or in Department staff vehicle~~ in order to evaluate emergency medical service delivery by EMT and Paramedic personnel. While this position is primarily advisory in nature it may involve some medical oversight/supervision when medically necessary, which may include direct provision of basic or advanced life support medical care. Emergency field operations are generally limited to exposure to the patient care environment and do not involve donning of PPE beyond that utilized for infection control. It is the goal of this position to spend approximately 25% of their time functioning in a field capacity, which may include provision of training in stations, providing remote field care audits, meeting with field personnel, and observing/evaluating emergency medical care.
- 4.1.4. Analyzes clinical and operational data to inform decision making, prepares reports and presentation for leadership and Board of Directors. Conducts special studies, analysis and investigations of emergency medical performance quality improvement and emergency medical dispatch issues; ~~prepares reports; and gathers a variety of statistical data,~~ prepares and submits required reports to appropriate agencies.
- 4.1.5. ~~Functions as the continuous quality improvement (CQI) manager and~~ Manages the EMS Quality Improvement/Quality Assurance (QI/QA) program, reviews and assists in the resolution of emergency medical performance issues.
- 4.1.6. ~~Assists in the development and implementation of short and long term goals for the EMS and other programs; maintains other records for the Emergency Management Program. Supports the development and implementation of~~ agency strategic goals for EMS and related programs, while maintaining records and documentation for the Emergency Medical Services Program.



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### MEDICAL SERVICES OFFICER

~~4.1.7. Maintains written policy and procedure manuals for EMS and other programs. Develops, implements, and maintains EMS policies, procedures, and protocols~~

Coordinates with Human Resources on new hire testing and orientation of new EMS personnel.

Serve as liaison with hospitals, base stations, and regional EMS partners including participation in county and regional EMS committees and workgroups.

May assist with investigations related to patient care or EMS operations

4.1.8. ~~In the absence of the EMS B/C, R~~represents the District regarding emergency medical services and ~~emergency management~~ issues with local, state and federal agencies

4.10.1 The position also assists with Disaster Preparedness as well as community outreach activities of the Fire Department.

.11. Function as the Department's "designated officer" in matters pertaining to infectious disease exposure reporting as well as administration of the Department's infection control plan.

4.12. The MSO also serves as the ~~position will be the~~ designated HIPAA Compliance Officer.

4.13. Serves as the agency point of contact for ambulance billing and citizen requests regarding EMS treatment and transportation. Is responsible for coordinating day to day matters pertaining to ambulance billing and completion of medical records.

Acts as the primary point of contact for EMS-related audits, inspections and reporting requirements

Oversees controlled substance program management including inventory, security and compliance.

## 5.0 EXPERIENCE/KNOWLEDGE/ABILITIES:



# NORTH COUNTY FIRE PROTECTION DISTRICT

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### MEDICAL SERVICES OFFICER

5.1. KNOWLEDGE OF: This position requires an individual who can operate within the ~~allied~~ health care field and work within local, State and Federal laws and regulations to apply the knowledge of principles, practices and procedures of an Emergency Medical Services program, including an Advanced Life Support program, pre-hospital care system, emergency, ~~allied~~ health care, EMS Continuous Quality Improvement (CQI), patient health information relating to HIPAA, adult teaching principles and group training methods, disaster preparedness practices and programs as well as principles and practices of effective customer service.

5.2. ABILITY TO: Effectively schedule and conduct training of fire and community personnel in emergency services and emergency medical techniques, evaluate paramedic and EMT medical care through direct observation and review of medical reports ~~and tapes~~, conduct research and prepare administrative reports, ~~evaluate public health needs~~, exercise functional supervision over the work of emergency services personnel, understand AED and CPR programs, operate computers and appropriate software in the preparation of reports, spreadsheets, presentations and to access data bases, understand and carry out written and oral instructions, keep accurate and detailed records, safely operate a District vehicle ~~using defensive driving techniques~~, establish and maintain effective relationships with other officials, employees, community organizations, EMS providers and the public in the course of work.

5.3. EXPERIENCE: At least five (5) years of experience as a Physician's Assistant (PA), Registered Nurse (RN), Mobile Intensive Care Nurse (MICN), or Emergency Medical Technician-Paramedic (EMT-P), including a minimum of three (3) years of related experience within the past five (5) years.

~~Experience instructing~~Have instructed EMS and fire personnel at the college and community outreach level, participated in instruction and implementation of paramedic preceptor and intern programs, developed and maintained medical skills evaluation components of an ALS delivery system is highly desirable., ~~performed as a registered nurse, Mobile Intensive Care Nurse, or Emergency Medical Technician-Paramedic (EMT-P) with a minimum of 3 years of experience in pre-hospital care within the last 5 years~~

5.4. EDUCATION:

5.4.1 An Associates Degree in Fire Science, Emergency Medicine, Nursing, Business, Management, or another major course of study directly applicable to the roles and responsibilities is required.



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### MEDICAL SERVICES OFFICER

5.4.2 A Bachelors degree, ~~or~~ Masters Degree or other advanced course of study related to the position is highly desirable. ~~such as graduation from the Executive Fire Officer Program at the National Fire Academy or the Harvard Fellowship in Local Government Leadership is also desirable.~~

#### 5.5. LICENSES AND CERTIFICATIONS:

5.5.1 Be currently licensed as a Physician, Nurse Practitioner Registered Nurse or EMT-Paramedic or Physician Assistant in the State of California.

5.5.2 Must possess ACLS certification and CPR Healthcare provider certification and must be able to obtain and maintain ACLS and CPR Healthcare provider Instructor certification.

5.5.3 Must be eligible to obtain and maintain status as an approved provider of ALS and BLS Continuing Education in San Diego County (S-306). Must have successfully completed or complete within the first year either of the following courses of study (in order to be recognized as a CE provider:

5.5.3.1: ~~Baccalaureate degree in Nursing, Education or other health sciences field; or~~

~~5.5.3.2: The California State Fire Marshal's Master Instructor Program; or~~

~~5.5.3.3: "Techniques of Teaching" (California State University system or equivalent-60 hours), plus four semester units of upper division elective credit in educational materials, methods and curriculum development (or equivalent).~~

3.4.1 Four (4) semester units of upper division credit in educational materials, methods, and curriculum development or equivalent; OR

3.4.2 California State Fire Marshall (CSFM) "Instructor I and II"; OR

3.4.3 National Fire Academy's (NFA) "Fire Service Instructional Methodology Course" or equivalent; OR

3.4.4 National Association of EMS Educators (NAEMSE) "Level I Instructor Course".

5.5.4 Must have and maintain a valid Class "C" California Driver's License. Must be insurable and maintain this status with the District's all-risk insurance carrier.



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### MEDICAL SERVICES OFFICER

~~5.5.5 Certification as a Mobile Intensive Care Nurse (MICN) is also desirable but not required.~~

#### 6.0. **PHYSICAL DEMANDS:**

6.1. In addition to applicable "Support Staff" requirements, employee is required to perform:

6.1.1. CONTINUOUS: sitting, upward and downward flexion of neck, side-to-side turning of neck, head and torso. Must possess light grasp, fine manipulation for various medical procedures and finger dexterity to operate office equipment such as computer keyboards, telephones, pencil and other writing media, moderate grasp to lift books, manuals and supplies.

6.1.2. OCCASIONAL: squatting, standing, lifting and carrying of equipment weighing up to twenty-five (25) pounds from below waist to chest level and transporting distances up to two blocks, moderate to firm twist/torque to manipulate dials, knobs, open compartments in paramedic or fire units.

6.1.3. INFREQUENT: reaching at and above shoulder height, kneeling, twisting at waist, lifting objects weighing up to 25 pounds at and above shoulder level.

6.1.4. FREQUENT: walking, bending and stooping, pushing/pulling. In emergency situations may be required to operate various medical equipment and/or perform medical procedures consistent with incumbent's level of certification.

6.1.5. Is required to travel within and out of the District to attend meetings, work inside as well as an outside environment without effective protection from the weather and comply with rules and regulations governing work attire.

#### 7.0. **ENVIRONMENTAL:**

7.1. Exposure to temperature swings from indoors to outdoors; extreme noise of sirens and emergency equipment; working outdoors at emergency scenes with paramedics and EMT's; fumes and odors of medical supplies and



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### MEDICAL SERVICES OFFICER

chemicals; dust from atmospheric conditions, emergency scenes, ~~paperwork~~, hazardous materials at emergency scenes, including communicable diseases, blood and bodily fluids and pathogens. Work may be performed in office or field. Work environment is both formal and informal, team and autonomously oriented, having both routine and variable tasks, with variable pace and moderate pressure at times. Some tasks may be fast paced.

#### 8.0. **COMMUNICATIONS:**

8.1. **VISION:** (may be correctable) to drive a vehicle; observe paramedics and EMT's actions, read reports and professional publications. Normal color vision is required to accurately identify color-coded drugs, medical equipment, critical symbols and placards.

8.2. **HEARING:** of alarms and warning devices, to review taped conversations between paramedic units and medical staff.

8.3. **SPEAKING:** to give instructions, present classes; communicate with staff and representatives of other agencies.

8.4. **WRITING:** to complete records, reports, field notes and documentation.

8.5. **READING:** reports, patient charts records, computer screens, local, state, federal laws, operating procedures, manuals, journals, current literature and legislative digests.

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NORTH COUNTY FIRE  
PROTECTION DISTRICT

STAFF REPORT

**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF McREYNOLDS & COUNSEL STEINKE  
**DATE:** MAY 26, 2026  
**SUBJECT:** WAIVE THE FULL TEXT READING OF ALL ORDINANCES

**Recommendation:** Waive the full text reading of all ordinances included in this agenda. Ordinances shall be introduced and adopted by title only.

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# NORTH COUNTY FIRE PROTECTION DISTRICT

## STAFF REPORT

**TO:** BOARD OF DIRECTORS

**FROM:** CHIEF MCREYNOLDS & FINANCE MANAGER ROCHA

**DATE:** MAY 26, 2026

**SUBJECT:** AMENDMENT TO FY2025-26 OPERATING BUDGET IN SUPPORT OF GRANTS AWARDED

### **RECOMMENDATION:**

That the Board adopt Resolution 2026-06 approving supplemental appropriations in support of grants awarded to the District in FY2025-26.

### **BACKGROUND:**

Annually, the District pursues Grant funding from federal, state and other sources consistent with stated District goals and objectives, provided that there is a net gain to the District when considering up-front & ongoing costs, as well as Staff time dedicated to Grant application, management and monitoring.

Once a Grant Award has been made, the Fire Chief/CEO must accept the Grant and appropriate funds before Grant funds are expended. However, only the Board has the authority to approve increases to the budget.

### **DISCUSSION:**

District staff applied for grants to support funding of various projects to be completed in Fiscal Year 2025-26. Subsequent to the Board's approval of the FY2025-26 Operating Budget, the District was notified of two grant awards.

The District was awarded \$38,000 from the Neighborhood Reinvestment Grant to be used for the purchase of Iron Owl rooftop sprinklers, thermal imaging cameras, and public education of these items to protect against wildfires. The sprinklers are to be distributed throughout the community.

In addition to this grant, the District was also awarded \$200,000 from Fallbrook Public Utilities District's Community Benefit Grant to be used for the renovation of the District's Scout Hut. Although the renovation of the Scout Hut was included in the budget, the

**AMENDMENT TO FY2025-2026 OPERATING BUDGET**

**MAY 26, 2026**

**PAGE 2 OF 2**

additional funding allowed staff to repurpose Structures and Grounds funding to other projects for repairs and improvements consistent with the District's goals and objectives.

Both projects are expected to be completed prior to the end of the fiscal year.

For future grant awards, staff will include a request for approval of supplemental appropriations with each grant brought before the Board.

**FISCAL ANALYSIS:**

No Fiscal Impact. Both grants will increase expense and revenue budgets equally.

**SUMMARY:**

Staff recommends that the Board adopt Resolution 2026-06 to authorize the Finance Manager to increase revenues by \$238,000 and establish supplemental appropriations of \$238,000 for the expenditures related to grants in the General Fund.



# NORTH COUNTY FIRE PROTECTION DISTRICT

## RESOLUTION 2026-06

### RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT APPROVING SUPPLEMENTAL APPROPRIATIONS IN SUPPORT OF GRANTS RECEIVED IN FISCAL YEAR 2025-2026

**WHEREAS**, the Fire Chief serves as Fiscal Officer for all grant applications and remittance requests. The Fire Chief has authority to accept grants on behalf of the District; and

**WHEREAS**, the District Board must approve increases in appropriations related to grant awards; and

**WHEREAS**, North County Fire Protection District (District) staff applied for grants to support funding for various projects in Fiscal Year 2025-2026; and

**WHEREAS**, the District was awarded two grants in the months following the Board's approval of the FY2025-26 operating budget; and

**WHEREAS**, the District was awarded \$38,000 from the Neighborhood Reinvestment Grant to be used for the purchase of Iron Owl rooftop sprinklers, thermal imaging cameras, and public education of these items to protect against wildfires; and

**WHEREAS**, the District was also awarded \$200,000 from Fallbrook Public Utilities District's Community Benefit Grant to be used for the renovation of the District's Scout Hut; and

NOW, THEREFORE, THE BOARD OF DIRECTORS OF NORTH COUNTY FIRE PROTECTION DISTRICT HEREBY RESOLVES AS FOLLOWS:

1. Authorize the Finance Manager to increase revenues by \$238,000 and establish supplemental appropriations of \$238,000 for the expenditures related to the above referenced grants in the General Fund.

**APPROVED, ADOPTED, AND SIGNED** by the Board of Directors of the North County Fire Protection District on this **26<sup>th</sup> day of May 2026**, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

---

Chris Shaw, Board President



# NORTH COUNTY FIRE PROTECTION DISTRICT

## RESOLUTION 2026-06

RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT APPROVING SUPPLEMENTAL APPROPRIATIONS IN SUPPORT OF GRANTS RECEIVED IN FISCAL YEAR 2025-2026

IN WITNESS THEREOF, I hereunto set my hand and affixed by official seal this **26<sup>th</sup> day of May 2026**.

**ATTEST:**

---

Mavis Canpinar, Board Clerk



# NORTH COUNTY FIRE PROTECTION DISTRICT

## STAFF REPORT

**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF McREYNOLDS  
**DATE:** MAY 26, 2026  
**SUBJECT:** CAPTAIN CHOI PROCLAMATION AND VALOR AWARD RECOGNITION

### **ACTION AGENDA**

#### **RECOMMENDATION:**

That the NCFPD Board of Directors:

- Adopt a Proclamation recognizing Fire Captain John Choi for his courageous and selfless actions during a residential structure fire incident in Oceanside on April 26, 2026.
- Award Captain Choi the NCFPD Metal of Valor

#### **BACKGROUND:**

On April 26, 2026, at approximately 9:04 p.m., the Oceanside Fire Department responded to a residential structure fire in the 3900 block of Genine Drive in Oceanside. Prior to the arrival of fire crews, off-duty North County Fire Protection District Fire Captain John Choi observed smoke and fire coming from the residence while driving home and immediately stopped to assist. Captain Choi alerted the occupants, helped evacuate five adults and two pets safely from the home, and closed interior doors to help limit fire spread and smoke extension until crews arrived. According to the Oceanside Fire Department, his quick and selfless actions played a critical role in protecting lives, with all occupants escaping without injury.

#### **DISCUSSION:**

Captain Choi's actions demonstrated exceptional professionalism and courage. His quick actions contributed directly to the safe evacuation of the occupants and helped limit the potential impact of the fire.

#### **FISCAL ANALYSIS:**

There is no fiscal impact associated with the recommended action.

***CAPTAIN CHOI PROCLAMATION AND VALOR AWARD RECOGNITION***  
***MAY 26, 2026***  
***PAGE 2 OF 2***

**SUMMARY:**

The proposed Proclamation and Valor Award recognize Captain John Choi for his extraordinary actions during the residential structure fire incident in Oceanside on April 26, 2026.



# NORTH COUNTY FIRE PROTECTION DISTRICT

## PROCLAMATION

OF THE BOARD OF DIRECTORS  
OF THE NORTH COUNTY FIRE PROTECTION DISTRICT  
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, COMMENDING CAPTAIN CHOI FOR  
EXCEPTIONAL COURAGE, LEADERSHIP, AND DEDICATED SERVICE TO THE COMMUNITY.

**WHEREAS**, on the evening of April 26, 2026, an emergency residential structure fire occurred in the 3900 block of Genine Drive in the City of Oceanside; and

**WHEREAS**, prior to the arrival of emergency responders, off-duty North County Fire Protection District Fire Captain John Choi observed visible smoke and fire conditions coming from the residence while returning home with his family; and

**WHEREAS**, without hesitation and with complete disregard for his own personal safety, Captain Choi immediately stopped to render aid, alerted the occupants of the home, and assisted in the safe evacuation of five adults and two family pets from the burning structure; and

**WHEREAS**, Captain Choi recognized the presence of a wheelchair access ramp leading to the residence and immediately identified the potential for a mobility-impaired occupant inside the home, demonstrating exceptional situational awareness and compassion under emergency conditions; and

**WHEREAS**, before exiting the residence, Captain Choi closed interior doors throughout the structure in an effort to slow the spread of fire and smoke, actions which significantly improved occupant survivability and assisted in limiting fire extension into the living areas prior to the arrival of on-duty fire personnel; and

**WHEREAS**, the Oceanside Fire Department credited Captain Choi's decisive and courageous actions as playing a critical role in protecting lives and improving the overall safety of the incident scene; and

**WHEREAS**, Captain Choi's actions reflect the highest traditions of the fire service and embody the North County Fire Protection District's commitment to courage, professionalism, compassion, and selfless public service

**APPROVED, SIGNED, AND ADOPTED** by the Board of Directors, North County Fire Protection District, County of San Diego, State of California, on this 26<sup>th</sup> day of May 2026.

---

Chris Shaw, Board President

**IN WITNESS THEREOF**, I hereunto set my hand and affixed by official seal this 26<sup>th</sup> day of May 2026.

---

Mavis Canpinar  
Board Clerk

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# NORTH COUNTY FIRE PROTECTION DISTRICT

## STAFF REPORT

**TO:** BOARD OF DIRECTORS  
**FROM:** FINANCE MANAGER ROCHA AND CHIEF McREYNOLDS  
**DATE:** MAY 26, 2026  
**SUBJECT:** ANNUAL AMBULANCE FEE SCHEDULE ADOPTION

### **ACTION AGENDA**

#### **RECOMMENDATION:**

That the Board hold a public hearing and approve Resolution 2026-05 with the attached Ambulance Fee Schedule (Exhibit "A").

#### **BACKGROUND:**

California law allows public agencies to recover the cost of providing emergency medical services (EMS) by charging fees. These fees may be based on the full cost of service or set as a "reasonable fee." The District currently charges all ambulance service users for services rendered in accordance with this authority.

#### **DISCUSSION:**

NCFPD ambulance fee adjustments are tied to the Consumer Price Index (CPI-U San Diego). The CPI-U San Diego (12 month ending January 2026) was 2.6%. Resolution 2026-05 authorizes staff to apply this CPI-based adjustment to the District's Ambulance Fee Schedule.

#### **FISCAL ANALYSIS:**

The District projected approximately \$4,300,000.00 in ambulance service fee revenue for fiscal year 26. Updated revenue projections for fiscal year 27 are pending with a recommendation brought before the Board in June 2026.

#### **SUMMARY:**

Adoption of Resolution 2026-05 will implement the Board-approved ambulance rate adjustment, with the new rates becoming effective July 1, 2026.



# NORTH COUNTY FIRE PROTECTION DISTRICT

## RESOLUTION NO. 2026-05

RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AMENDING THE CURRENT FEE SCHEDULE FOR EMERGENCY AND NON-EMERGENCY MEDICAL SERVICES AND TRANSPORTATION

**WHEREAS**, the North County Fire Protection District provides emergency and non-emergency services as part of the operation of the Fire District; and

**WHEREAS**, the rules and regulatory fees and charges for services and transportation have previously been established for the operation of these services; and

**WHEREAS**, under the authority of the Health and Safety Code Section 13916, a District may charge a fee to cover the cost of any service which the District provides or the cost of enforcing any regulation for which the fee is charged; and

**WHEREAS**, it has been necessary to revise these rules, regulations, fees and charges from time to time on the recommendations of the Fire Chief/CEO and the Operations Chief; and

**WHEREAS**, the adoption of this fee schedule is required to recover the costs of providing emergency medical services, including pharmaceuticals, supplies, equipment and infrastructure charges from the users thereof to maintain an effective EMS Delivery System; and

**WHEREAS**, the fee structure was last changed in August of 2025 by Resolution; and

**WHEREAS**, the rate of user fees shall be that which is usual, customary and reasonable based upon the regional averages obtained from the most recent rate survey of 9-1-1 ambulance providers within San Diego County; and

**WHEREAS**, the Board of Directors of the North County Fire Protection District desires at this time and based on the findings submitted, deems it in the best public interest to increase EMS fees as set forth in "Exhibit A" (incorporated as a part of this Resolution) to become effective **July 1, 2026**;

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the North County Fire Protection District, a public agency in the County of San Diego, California, as follows:

1. The above recitations are true and correct and incorporated herein by this reference;
2. The Board of Directors hereby approves the Fee Schedule for the Emergency Medical Services, attached hereto and made part hereof as "Exhibit A" to this Resolution and which is incorporated herein by this reference;
3. That Resolution 2026-05 supersedes and replaces Resolution 2025-12.



**NORTH COUNTY FIRE PROTECTION DISTRICT**

**RESOLUTION No. 2026-05**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AMENDING THE CURRENT FEE SCHEDULE FOR EMERGENCY AND NON-EMERGENCY MEDICAL SERVICES AND TRANSPORTATION**

**APPROVED, SIGNED AND ADOPTED** by the Board of Directors, North County Fire Protection District, County of San Diego, State of California, on this **26<sup>th</sup> day of May 2026**, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**RECUSED:**

\_\_\_\_\_  
Chris Shaw, Board President

**ATTEST:**

**I HEREBY CERTIFY** that the foregoing is a true and correct copy of the Resolution duly and regularly adopted by the Board of Directors of the North County Fire Protection District thereof held on the **26<sup>th</sup> day of May 2026** and that the same now appears on record in my office.

**IN WITNESS THEREOF**, I hereunto set my hand and affixed by official seal this **26<sup>th</sup> day of May 2026**.

\_\_\_\_\_  
Mavis Canpinar, Board Clerk





# NORTH COUNTY FIRE PROTECTION DISTRICT

## RESOLUTION No. 2026-05

RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AMENDING THE CURRENT FEE SCHEDULE FOR EMERGENCY AND NON-EMERGENCY MEDICAL SERVICES AND TRANSPORTATION - **EXHIBIT "A"**

### EMERGENCY MEDICAL SERVICES FEES

**1. RESPONSE/TRANSPORT FEE:**

Emergency ALS Base Transport Fee	\$2,686.77
Emergency ALS Base Transport - Non-Resident	\$2,757.53
Emergency ALS 2 Transport Fee	\$2,916.63
Emergency ALS 2 Transport Fee - Non-resident	\$2,985.87
Emergency BLS Transport Fee	\$1,613.83
Emergency BLS Transport - Non-Resident	\$1,666.81
ALS Treatment, Non-transport – Resident	\$250.03
ALS Treatment, Non-transport – Non-Resident	\$274.91
ALS Treatment, Non-transport CPR - Resident	\$964.53
ALS Treatment, Non-transport CPR - Non-Resident	\$995.34
ALS Treatment, Non-transport Level II Trauma	\$761.92
ALS Treatment, Non-transport Level II Trauma - Non-Resident	\$849.60
Mileage (per loaded mile or fraction)	\$46.08

**2. SUPPLIES/PHARMACEUTICALS/EQUIPMENT:**

Level I Disposables Bundle (ALS, BLS, T&R)	\$150.49
Level II Disposables Bundle (ALS2)	\$289.13
Oxygen	\$120.86
EKG	\$43.85

**3. Miscellaneous CHARGES:**

Night Charge	\$72.28
Admin/Continuous Quality Improvement (CQI)	\$154.04

**4. STANDBY: All Stand-by Charges are as defined and provided in the Fire Prevention Service Fee Schedule.**

**ANNUAL ADJUSTMENT OF TRANSPORTATION FEES AND MILEAGE CHARGE:**

The Transport Fee identified in Section 1 will be increased on July 1<sup>st</sup> in an amount equal to the CPI-Urban index for San Diego (CPI-U, San Diego) as published by the Bureau of Labor Statistics. This adjustment is not to exceed the regional average of increase.



# NORTH COUNTY FIRE PROTECTION DISTRICT

## STAFF REPORT

**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF MCREYNOLDS  
**DATE:** MAY 26, 2026  
**SUBJECT:** STATION #4 REPLACEMENT - CONTRACT AMENDMENT NO. 02  
GUARANTEED MAXIMUM PRICE FOR CONSTRUCTION

### **ACTION AGENDA**

#### **RECOMMENDATION:**

That the Board of Directors approve a second contract amendment with TELACU Construction Management (TCM) on the Fire Station #4 Replacement Project to establish the Guaranteed Maximum Price (GMP) for construction.

#### **BACKGROUND:**

In November of 2023 the Board executed a Progressive Design Build contract with TELACU Construction Management (TCM) for the Design and Construction of Fire Station #4. As the design phase was nearing completion and when the construction documents were at approximately 90% complete, the project was competitively bid. In December of 2025 the Board approved the first contract amendment with TCM, allowing them to begin early procurement of long lead equipment and advance the design of critical deferred approval items to accommodate the project's 14-month construction schedule duration.

After TELACU's bid effort last December, the District was informed by the Office of Local Defense Community Cooperation (OLDCC) that their department will no longer be issuing Build America, Buy America Act (BABAA) compliance waivers to Defense Community Infrastructure Program (DCIP) grant recipients for nonavailability or unreasonable cost. In the absence of any buy America preference waivers, the project was required to undergo a significant redesign of the mechanical system to achieve BABAA compliance.

TCM then undertook a substantial rebid effort to capture any cost impacts from the mechanical design changes and has submitted a revised GMP for Board approval.

#### **DISCUSSION:**

Before construction can commence and the project can advance into the next phase of the Progressive Design Build contract, the Board must approve the GMP (Exhibit A) submitted by TCM and authorize District Staff to issue Contract Amendment No. 02.

**FIRE STATION #4 REPLACEMENT - CONTRACT AMENDMENT NO. 02  
GUARANTEED MAXIMUM PRICE FOR CONSTRUCTION**

**5/26/2026**

**PAGE 2 OF 2**

Approval of the GMP does not authorize TCM to start construction, as a Notice to Proceed (NTP) will not be issued to TCM until they address all the outstanding plan check comments, satisfy the Conditions of Approval established by the County of San Diego, and obtain all required permits and approvals necessary to prosecute the work. Rather, approval of the GMP will allow TCM to secure pricing with their subcontractors and vendors, issue agreements and purchase orders, collect insurance certificates, request bonds, request submittals and continue with the material and equipment procurement.

Additionally, the District must first complete the National Environmental Policy Act (NEPA) process with the Federal Government before OLDCC will issue an NTP to the District. Once approvals from all Authorities Having Jurisdiction (AHJ) are obtained, and after the issuance of an NTP from OLDCC, TCM will be required to update the construction start date on the baseline schedule and District Staff will issue an NTP to TCM for construction.

**FISCAL ANALYSIS:**

The GMP Amendment No. 02 for the construction of the Fire Station #4 Replacement project is \$12,640,463.00, which includes a base bid of \$12,107,666.00 and \$532,797.00 for the early procurement of long lead items and design of the critical deferred approval items per Contract Amendment No. 01. The Total GMP amount for TCM will now be \$13,365,138.00, which includes \$724,675.00 for the preconstruction and design phase.

Approximately half of the project costs will be funded by OLDCC through a DCIP grant, and the remaining balance will be made available through Fire Mitigation Fees, District Capital Facility Reserves, and debt service.

Staff will be bringing a full funding plan to the Board in June 2026 for approval.

**SUMMARY:**

Once approved, Staff will ensure that the Contract Amendment No. 02 to increase the GMP is reviewed by District General Counsel and executed in a timely manner. Construction of the Fire Station #4 Replacement Project cannot commence until approval from all governmental AHJ is obtained and a Notice to Proceed is issued. The start of construction is tentatively scheduled for July of 2026, pending all AHJ approvals.

# Exhibit A



**EXHIBIT A**  
**NORTH COUNTY FIRE PROTECTION DISTRICT**  
**FIRE STATION NO. 4**

**Guaranteed Maximum Price Tabulation Rev 3**

		PHASE 1	AMDT. #1	BASE BID	TOTALS
PHASE 1 PRECONSTRUCTION		\$ 724,675			\$ 724,675
PHASE 1 PRECON-HVAC REDESIGN				\$ 20,400	\$ 20,400
PHASE 2 CONTRACT ADMINISTRATION				\$ 143,800	\$ 143,800
GENERAL CONDITIONS				\$ 849,250	\$ 849,250
SPECIAL CONDITIONS				\$ 244,368	\$ 244,368
SUBCONTRACTOR SUBTOTAL			\$ 499,640	\$ 9,605,104	\$ 10,104,744
ALLOWANCES			\$ -	\$ 151,000	\$ 151,000
CONTINGENCY	3.5%		\$ -	\$ 384,773	\$ 384,773
FEE	3.5%		\$ 17,487	\$ 398,240	\$ 415,728
GL INSURANCE	1%		\$ 5,171	\$ 117,765	\$ 122,937
BUILDERS RISK	0.67%		\$ 5,223	\$ 73,289	\$ 78,512
BONDS	1%		\$ 5,275	\$ 119,676	\$ 124,951
<b>TOTALS</b>		<b>\$ 724,675</b>	<b>\$ 532,797</b>	<b>\$ 12,107,666</b>	<b>\$ 13,365,138</b>

	<b>PRECONSTRUCTION</b>	<b>\$ 724,675</b>
	<b>AMENDMENT 1</b>	<b>\$ 532,797</b>
	<b>BASE BID TOTAL</b>	<b>\$ 12,107,666</b>
	<b>TOTAL GMP</b>	<b>\$ 13,365,138</b>

**GMP CLARIFICATIONS** - This GMP is based upon the following documents: Technical Specifications dated April 2025, Bid Drawings dated September 16, 2025, Addendum 1 dated 10/22/2025, Addendum 2 dated 10/27/2025, Addendum 3 dated 11/3/25, Addendum 4 dated 11/7/2025, Addendum 5 dated 11/19/2025, Addendum 6 dated 3/18/2026, drawing revisions Delta 1, Geotechnical Report by Leighton Consulting, Inc. dated January 30, 2024, and Hazardous Materials Report by Masek Consulting Services, dated October 10, 2024.

**Allowances:**

The GMP includes Allowances for selected scope categories, the cost of which has been estimated, and amounts are included in the contract sum for the following scopes of work whose exact specification, quantity, or cost are not yet finalized at the time of contract execution. Please see below detail:

Allowance Schedule				
1	Insulation, Drywall & Plaster	\$	100,000	Allowance for gap in pricing from TFR to Best Interior to handle potential subcontractor failure to perform and replacement of subcontractor.
9	Door Hardware	\$	15,000	Allowance for additional costs for door hardware revisions per revised specification section 08 71 00 issued on May 12, 2026.
10	Sectional Doors	\$	15,000	Allowance for additional costs for door hardware revisions per revised specification section 08 36 13 issued on May 12, 2026.
GR's	Temporary Construction Water Allowance	\$	21,000	Allowance for the costs associated with the Rainbow Municipal Water District contraction meter costs. Actual monthly invoices to be billed against this allowance. Estimated at \$1,500.00 per month over 14 months.
	<b>TOTALS</b>	<b>\$</b>	<b>151,000</b>	



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## **MEMORANDUM**

**TO:** Board of Directors  
North County Fire Protection District

**FROM:** Kristen S. Steinke, General Counsel

**DATE:** May 26, 2026

**RE:** General Counsel Report for Monthly Board Meeting

---

On April 29, 2026, the United States Supreme Court issued its decision in *Louisiana v. Callais*. This memo summarizes how *Callais* is likely to affect the California Voting Rights Act (CVRA) and what it may mean for the North County Fire Protection District.

Under federal law, Section 2 of the Voting Rights Act (VRA) has long prohibited voting practices that dilute the power of racial or ethnic minority voters, and has until now allowed challenges to voting maps based on discriminatory effects. The CVRA mirrors the VRA in most ways, but goes further than federal law by making it easier for plaintiffs to bring vote-dilution claims. The CVRA does not require proof of discriminatory intent, nor does it require that minority communities be geographically concentrated. Instead, a CVRA violation can be established simply by showing that racially polarized voting occurs in a jurisdiction's elections.

*Callais* fundamentally reshapes the framework applicable to the VRA, and by extension the CVRA. The *Callais* Court held that voting practices that are race-based are subject to strict scrutiny pursuant to the Equal Protection clause of the U.S. Constitution's Fourteenth Amendment, and therefore plaintiffs bringing Section 2 challenges must demonstrate a strong inference of intentional discrimination in the drawing of the challenged map – not merely discriminatory effects, which has been the standard until now – to establish liability. The Court also tightened the standards for proving vote dilution by requiring plaintiffs to separate the influence of race from that of partisan politics when challenging maps.

The CVRA has increased vulnerability to constitutional challenge because the law's effects-based standard for liability and its lack of a discriminatory intent requirement conflict with the Court's decision in *Callais*.

Additionally, this memo explores the posture for jurisdictions that have transitioned to district voting, who may wish to transition back to at-large voting, are in the process of transitioning, and are still at-large voting. As summarized further below:

- For agencies that have already converted to district-based elections under the CVRA, like the North County Fire Protection District, maps drawn with an explicit racial composition goal now face a heightened risk of Equal Protection challenges.
- For agencies in the process of transitioning, options include adding reversion language to implementing ordinances, relying on the FAIR Maps Act's race-neutral criteria to defend new maps, or seeking judicial declaratory relief.
- Agencies that still maintain at-large elections face substantially reduced legal risk for doing so.
- Agencies that have already transitioned to district voting may wish to consider repealing or amending the ordinance enacting voting by district; and the timing for such an action.

In conclusion, jurisdictions may want to reassess any racial composition targets in light of *Callais*, ensure that their racially polarized voting analyses control for partisan affiliation, and create a record demonstrating adherence to the FAIR Maps Act's priority hierarchy.<sup>1</sup>

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<sup>1</sup> Elec. Code § 21130(c).



**NORTH COUNTY FIRE  
PROTECTION DISTRICT  
STAFF REPORT**

**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF McREYNOLDS  
**DATE:** MAY 26, 2026  
**SUBJECT:** COMMENTS, REPORTS, AND UPDATES

**STAFF COMMENTS/REPORTS/UPDATES:**

- Chief McReynolds
- Chief Officers & Staff
- Board
- Bargaining Groups

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**NORTH COUNTY FIRE  
PROTECTION DISTRICT**

**STAFF REPORT**

**TO:** BOARD OF DIRECTORS  
**FROM:** CHIEF MCREYNOLDS  
**DATE:** MAY 26, 2026  
**SUBJECT:** CLOSED SESSION

**CS.1. Announcement — President Shaw**

An announcement regarding the items to be discussed in closed session will be made prior to the commencement of closed session.

**CS.2. Public Employee Performance Evaluation (Government Code § 54957):**

*Fire Chief*

**CS.3. Conference with Labor Negotiator (Government Code §54957.6):**

*Agency Representative:  
Employee Organization(s):*

*Counsel Steinke of BW&S  
Safety, Miscellaneous, Single-Role Paramedics,  
& Management Group Employees*

**CS.4. Report from Closed Session – President Shaw**

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