

MINUTES OF THE REGULAR MEETING OF BC SOUTH FIRE PROTECTION DISTRICT

Establish Quorum:

- **Commissioners:** Jay Bailet, Steven Garman, Dennis Kavanagh, Don Hartman, Stacy McLaughlin, Allen Williams present.

Call Board Meeting to Order: Commissioner Jay called the meeting of the BC South Fire Protection District to order on December 19, 2024, at BC South Fire Protection District Station 3, 11053 State Hwy 75, Bellevue, Idaho at 3:00 PM.

Attendance: Commissioners Jay Bailet, Steven Garman, Don Hartman, Stacy McLaughlin, Allen Williams, Chief Ron Bateman (via Zoom), Operations Chief Bass Sears, Office Manager Stephanie Jaskowski.

Open Session for Public Comments: Sandy McDowell inquired about the New Chief Hiring Process and if he could be a part of the process. Commissioners Bailet and Kavanagh discussed the current status of this process and welcomed the opportunity to include Sandy McDowell in the future when more information is known for the next steps, they will keep Sandy posted. Chief Bateman mentioned his experiences working with Sandy McDowell in recent past on projects and recommends utilizing Sandy's skills for this process.

Consent Agenda:

Action Item: Approve and Sign Meeting Minutes from the Commissioner Meeting on November 20, 2024. Commissioner Garman motioned to approve the minutes from the November 20, 2024, Commissioner Meeting, Commissioner Kavanagh seconded the motion. Commissioners Bailet, Garman, Kavanagh, McLaughlin, Hartman, Williams are in favor, motion carried.

Action Item: Approve and Sign November 2024 Payables Report. Commissioner Garman motioned to approve and sign the November 2024 Payables Report; Commissioner Kavanagh seconded the motion. Commissioners, Bailet, Kavanagh, Garman, McLaughlin, Hartman, Williams are in favor, motion carried.

Operations Chief Report:

- **We are operating!**
 - 3.38 per day average through 12/16/24, 115% of three year moving average projects to ~1,255 calls in 2024. Broke previous annual record of 1,160 on December 3rd.
- **Kudos**
 - Congratulations to Sarah Driggs (POC with BCSFPD, RFT with SVFD) for passing her National Registry Paramedic exam.

Commissioner Garman asked if all BCSFPD paramedic were National Registry Paramedics and Ops Chief Sears confirmed and explained the process of continuing certification with the district's support to employees.

- **Vehicles**
 - New Rosenbauer tender has been delivered. Will live outside (pump and tank are dry) until equipped and other apparatus plans have been confirmed.
- **New district legal description**
 - Good dialog with Idaho State Tax Commission, have been tweaking deliverables based on their requests.
- **EMS & Fire Reporting System**
 - Continue to try to move forward with State EMS to get our ImageTrend reporting site configured for BCSFPD so we can transition off our WRFR account.
- **Training**
 - Experimenting with changing length and scheduling of fire trainings in 2025 to try to capture more off duty participation.
 - Master Training calendar has been created (and shared with other valley agencies) that will show all 2025 training (classes, fire, EMS, tech) in one place, as well as showing "scheduled" company training that off duty members can choose to participate in.
- **Promotional processes**
 - Holding two promotional testing processes first full week of January (Lieutenant's test January 9th, Captain's test January 8th).
 - Potentially 9 total eligible members could test for promotions.
- **Social Security Presentations**
 - In person attendance 12/11/24 and recordings available for those interested.
 - Ballots will be mailed to all eligible voters; ballots are due back (no postmarked) 1/17/2025
 - Majority of eligible voters, not majority of votes cast.
 - Missing/invalid/incomplete/unsigned equals a "no" vote (meaning you wish to remain out of social security coverage)
- **Paramedic "capstone" testing**
 - Capstone testing is final presentation and scenario testing for completion of NMETC Paramedic Program.
 - Creating remote capstone testing process involving department personnel and medical control to save our 4 students from traveling back to Boston for 2-3 days for a short presentation.

- **Update on KF District Process**

- County Commissioners approved the KF District and three subdistricts based on population.
- Will wait to recommend Commissioners for the District possibly on December 31st meeting.
- City of Ketchum stated are working through meetings moving forward on the new District and also with the consolidation pieces and meeting later this week with the City of Hailey. They also discussed Ambulance Levy Override and timing in May or November.
- County Commissioners discussed the EMS Coordinator position status and Levy Override scheduling.

- **Work Session: West Magic**

- Open discussion of apparatus, equipment, frequency of checks, maintenance etc.

Commissioners held discussion of apparatus/equipment noted above and talked about how to develop the EMS Agreement response process and protocol with Camas County and BCAD, auto aid to be the priority at this time.

The Commissioners directed staff to continue to pursue an EMS Agreement for Camas County/BCAD and BCSFPD for Auto Aid, work out radio/dispatch challenges, etc.

Ops Chief Sears will be happy to take any Commissioner for a tour of the West Magic Facilities, staffing, expectations, apparatuses and equipment in the future. Commissioner McLaughlin is very willing to help wherever she can in these processes and a plan during this transition period.

Chief Report:

Thanked staff for working with Social Security folks and recording the meeting on Dec. 11th.

Blaine County is working with 6 applicants for the EMS Coordinator position.

Chief McLaughlin last Wednesday's email was shared with Chief Sears, about their learnings with State Tax Commission that wasn't exactly what they were thinking for future processes and their need to build/create a Fire District before they can consolidate with BC South FPD.

Chief thinks BC South FPD should keep going forward on their work building this District at this point.

I wanted to put down a few thoughts, in response to last month's board meeting. First and foremost, I want to thank the board for its faith in me. Although I wasn't a participant in the executive session that preceded your ask, I believe I understand the reason for it. It seemed less about compensating an unknown commodity substantially more than me but rather ameliorating our organizational vulnerability in this time of transition.

Your ask doesn't occur in a vacuum, nor does my answer. With that said, I would like to come to our board meeting on January 15th with a more concrete plan, after having spoken more with a few BC South members, especially Chief Sears. Besides the Holidays, we have had a few other things – mapping, promotional processes, MOUs – that have taken priority. I haven't forgotten your inquiry.

As always, I remain committed to the role stewardship plays in leadership. It's not something that I take lightly and will always keep it as my heading. Thanks.

Commissioners responded that they look forward to his response to their November proposal at the January meeting.

Chief mentioned thus far they have received 2 applicants for the Lieutenant position, and 1 for the Captain process, but he expects more by Monday's deadline.

Fire Marshal Report:

Building Permit Reviews have not slowed down. I have reviewed 86 permit submittals of which one is on hold due to a disagreement about the occupancy classification of a large building. 31 Final Fire Inspections have been completed and 18 Written Agency Comments have been submitted. Another new subdivision review meeting had been scheduled but the project was placed on hold by the developers. I do not know anything about this proposed subdivision.

I continue to work on projects as time permits. Radios have been ordered for the new water tender and once they arrive, I will get them installed as soon as I can. I have the parts to repair the compressor at Station 2 but haven't had the time to get the actual work done.

Thank you to the Board for supporting the fire district this past year. We've made huge strides in moving forward for which I am truly thankful.

Commissioners held discussion speaking of Mike's intention and thoughts about getting with West Magic staff and learning what he needs to know.

Old Business: Commissioner Kavanagh inquired about the status of the remodeling plan for Station 3. Chief Sears is prioritizing this project amidst the current projects and timing needs. Commissioner Kavanagh volunteered his services when Bass was ready.

New Business: Stephanie explained the status of the addresses now in Social Security's hands for the ballot process and the SSA-1945 form all employees need to complete for their HR files. She is working on the 457B deferred plan process.

Any Other Business:

Commissioner Hartman personally extended his appreciation of the trophy acknowledging his service with West Magic Fire District with gratitude to the staff responsible for this and the event when it was presented.

Action Item: Adjourn by Board

Adjourn: Commissioner Garman motioned to adjourn the regular meeting at 4:48 pm and Commissioner Kavanagh seconded the motion for adjournment at 4:48 pm. Roll Call Vote: Commissioners, Bailet, Garman, Kavanagh, Hartman, McLaughlin, Williams approved the motion, all in favor, motion carried, meeting adjourned.

Meeting Adjourned.

Attest:



Stephanie Jaskowski, District Clerk

APPROVED:



Jay Bailet, Chairman

Don Hartman, Commissioner



Steven Garman, Commissioner



Stacy McLaughlin, Commissioner



Dennis Kavanagh, Commissioner



Allen Williams, Commissioner

Date 1/15/25



STATE OF IDAHO 457 PLAN

Entity Name BC South Fire Protection District Notice/Resolution# 2025-01

A Resolution to adopt The State Plan for Deferred Compensation

WHEREAS, the State of Idaho has enacted Idaho Code Section 59-513 which permits the State of Idaho and any county, city, or political subdivision of the state, working through its governing body, to contract with an employee to defer income to a 457 Deferred compensation plan, and

WHEREAS, the State of Idaho, by the State board of examiners has established and maintains the Deferred Compensation Plan ("Plan") for participation by state employees, and

WHEREAS BC South Fire Protection District Idaho, (hereinafter referred to as the "Participating Employer") desires to adopt the State Plan for participation by its employees.

WHEREAS, the Participating Employer has also determined that it wishes to encourage employee's savings for retirement by offering salary reduction contributions.

WHEREAS, the Participating Employer has reviewed the Plan.

By adopting the Plan, BC South Fire Protection District, adopts the investments and services selected by the State of Idaho Board of Examiners.

Therefore, the Participating Employer hereby resolves:

Section 1. The Employer shall abide by the terms of the Plan, including amendments to the Plan made by the State of Idaho Board of Examiners, all investment, administrative, and other service agreements of the Plan, and all applicable provisions of the Internal Revenue Code and other applicable law.

Section 2. The Employer may terminate its participation in the Plan.

The (Official Title of Authorized Individual) has authority to execute on behalf of the (Employer) documents to implement the Plan for the (Employer), and to take action to correctly maintain the Plan under this Resolution.

Approved by the Governing Body of the (Employer) this 8th day of January, 2025.

By: Jay Ballet Official Title: Commissioner
(Name) JAY BALLETT

Attest: Stephanie Jaskowski Business Office Mgr.
(Name) STEPHANIE JASKOWSKI



State of Idaho
Deferred Compensation Plan
Enrollment Form and Service Request

Personal Information

Plan Name: State of Idaho Deferred Compensation Plan Plan ID: 0046646001
Name: _____
Date of Birth: _____ SSN: _____ Gender: Male Female
Street Address: _____
City: _____ State: _____ ZIP: _____
Home Phone: _____ Work Phone: _____
Department: _____ Email: _____

Paperless Delivery Consent

Paperless Delivery: By providing your email address you are consenting to electronic (paperless) delivery of documents related to your retirement plan, e.g. - statements, confirmations, terms, agreements, etc. Check the box below if you would prefer to receive paper copies of the documents via U.S. Mail to the address provided above.

I do NOT consent to Paperless Delivery. Please provide the documents related to my retirement plan via U.S. Mail.

Deferral Election and Automatic Contribution Increase

457(b) Pre-Tax \$ _____ OR _____ %
457(b) Roth¹ \$ _____ OR _____ %
Total \$ _____ OR _____ %

Start Contribution on (pay date): _____

NOTE: This change will be reflected as early as administratively practicable following the execution of this form. Please remember to check your paystub to confirm your selected contributions are accurately reflected and being processed.

¹Roth is an after-tax contribution.

I wish to participate in an annual automatic contribution increase.

457(b) Pre-Tax Increase

Dollar Amount: _____ OR Percent: _____ %

457(b) Roth Increase

Dollar Amount: _____ OR Percent: _____ %

Increase Contribution Annually on: _____ (MM/DD)

If selected, this increase will automatically occur annually as soon as administratively feasible for the date selected below. Increases can only occur for money source(s) (Pre-Tax and/or Roth) and mode(s) (\$ or %) that you are currently contributing. Please do not select a date of 02/29; if selected, Nationwide will process on 02/28.

I wish to stop my annual automatic contribution increase.

Additional information regarding the automatic contribution increase option can be found in the attached Memorandum of Understanding.

Beneficiary Designation

IMPORTANT NOTES: 1) Allocations must total 100% for each category of beneficiary; and 2) If you designate a single primary or contingent beneficiary and do not list a percentage, it will be designated as 100%.

I have additional beneficiaries. If you want to designate more than 2 of each type of beneficiary, you may attach a page with the additional beneficiary information. Allocations must still total 100% for each category.

Primary Beneficiary(ies) (must total 100%):

1. Full Name: _____ Allocation: _____ %
Relationship: _____ SSN: _____ Date of Birth: _____
Address: _____ Phone: _____
2. Full Name: _____ Allocation: _____ %
Relationship: _____ SSN: _____ Date of Birth: _____
Address: _____ Phone: _____

Contingent Beneficiary(ies) (must total 100%):

1. Full Name: _____ Allocation: _____ %
Relationship: _____ SSN: _____ Date of Birth: _____
Address: _____ Phone: _____
2. Full Name: _____ Allocation: _____ %
Relationship: _____ SSN: _____ Date of Birth: _____
Address: _____ Phone: _____

Fund Allocations

Must equal 100% if not, allocation will go to Vanguard Instl Target Retirement Fund closest to age 65. Pre-tax and Roth contributions will use the same investment election and allocation. If you wish to have different selections, please contact a Customer Service Representative at 866-432-6789.

Asset Allocation Funds

- _____ % Vanguard Instl Target Retirement 2020 Fund
- _____ % Vanguard Instl Target Retirement 2025 Fund
- _____ % Vanguard Instl Target Retirement 2030 Fund
- _____ % Vanguard Instl Target Retirement 2035 Fund
- _____ % Vanguard Instl Target Retirement 2040 Fund
- _____ % Vanguard Instl Target Retirement 2045 Fund
- _____ % Vanguard Instl Target Retirement 2050 Fund
- _____ % Vanguard Instl Target Retirement 2055 Fund
- _____ % Vanguard Instl Target Retirement 2060 Fund
- _____ % Vanguard Instl Target Retirement 2065 Fund
- _____ % Vanguard Instl Target Retirement Income Fund

International Stocks

- _____ % American Funds Capital World Growth & Inc (R6)
- _____ % American Funds EuroPacific Growth Fund (R6)
- _____ % Columbia Overseas Value Fund
(Institutional 3 Class)
- _____ % Vanguard Total Intl Stock Index Instl

Small Cap Stocks

- _____ % American Century Small Cap Value Fund (R6)
- _____ % Vanguard Small Cap Index Instl
- _____ % Wasatch Core Growth Institutional

Mid Cap Stocks

- _____ % Carillon Eagle Mid Cap Growth (R6)
- _____ % JPMorgan Mid Cap Value Fund (R6)
- _____ % Vanguard Mid Cap Index Instl

Large Cap Stocks

- _____ % American Century Ultra Fund (R6)
- _____ % Calvert US Large Cap Core Rsp (R6)
- _____ % Dodge & Cox Stock Fund
- _____ % Fidelity Contrafund (K6)
- _____ % Putnam Large Cap Value
- _____ % Vanguard Institutional Index I

Balanced

- _____ % American Funds Income Fund of America (R6)

Bonds

- _____ % Metropolitan West Total Return Bond
- _____ % Vanguard Total Bond Index Instl

Fixed/Cash

- _____ % Nationwide Fixed Fund

100 % Total for both columns must equal 100%

Authorization

- Please send me a copy of the Informational Brochure/Prospectus(es).
- Please contact me regarding transferring my other pre-tax retirement plans.
- Please send me forms regarding the Catch-up Provisions.

I have read and understand each of the statements on the front and back of this form, which have been drafted in compliance with the Internal Revenue Code. I accept these terms and understand that these statements do not cover all the details of the Plan or products.

Signature: _____ Date: _____

Retirement Specialist Name (Print): KATJA WEES Agent #: 06223

Form Return

Mail: Nationwide Retirement Solutions
PO Box 182797
Columbus OH 43218-2797

By email: rpublic@nationwide.com
By fax: 877-677-4329



State of Idaho Deferred Compensation Plan Memorandum of Understanding

Page 3 of 4

The purpose of the Memorandum of Understanding is to make you aware of the highlights, restrictions and cost of the State of Idaho Employee Deferred Compensation Plan. However, it does not cover all the details of the Plan. You should refer to the Plan Document for specific details.

I understand and acknowledge the following

1. I understand that my participation in the Plan is governed by the terms and conditions of the Plan Document. The product information brochure and fund prospectuses are available upon request at idahodc.com or by calling 866-432-6789.
2. The maximum annual contribution amount to all 457(b) plans is the lesser of the annual 457(b) contribution limit or 100% of my includible compensation. This amount may be adjusted annually. If you have questions about the maximum contributions limits they can be found at irs.gov. Under certain circumstances, additional amounts above the limit may be contributed into the Plan if (1) I will attain age 50 or older during the current calendar year, or (2) I am within three years of Normal Retirement Age and did not contribute the maximum amount in prior years. The Plan Document provides additional details about contribution limitations. Contributions in excess of maximum amounts are not permitted and will be considered taxable income when refunded. It is my responsibility to ensure my contributions do not exceed the annual limit.
3. Earnings from designated Roth contributions may be subject to income taxes and penalties unless the distribution is a qualified distribution. To meet the requirements to be a qualified distribution the contributions must be held in the designated Roth account for 5 consecutive tax years and the participant must be at least 59½, be disabled or have died. A non-qualified Roth distribution may result in a 10% early withdrawal penalty on the portion of the distribution includible in gross income if made from rollovers to this Plan from a qualified plan or a 403(b) plan and no statutory exceptions apply. The distribution or designated Roth contributions are generally not subject to income taxes or penalties. Please note, that once made, contributions and/or rollovers to a Roth account may not be reversed. In the event you wish to make changes, only future contributions and/or rollovers can be redirected.
4. I may withdraw funds from the Plan only upon severance from employment; at age 70½; upon an unforeseeable emergency approved by the Plan; or I may take a one time in-service withdrawal if my account value is \$5,000 or less (as adjusted) and I have not contributed into the Plan for two or more years. Withdrawal for the purchase or repayment of service credits in a governmental defined benefit plan may also be permitted. Additionally, funds may be withdrawn upon my death. All withdrawals of funds must be in compliance with the Internal Revenue Code and applicable regulations, some of which are expressed in the Plan Document.
5. Generally, you must begin taking distributions from the Plan no later than April 1 following the year you reach age 73. If you continue to work for this employer beyond age 73, (75 for an individual who attains age 74 after December 31, 2032), generally, your distributions must begin no later than April 1 following the year you separate from service or retire. Please consult the Plan Document for additional information. All distributions are taxable as ordinary income and subject to income tax in the year received. You must take distributions in a manner that satisfies the minimum distribution requirements of Section 401(a)(9) of the Code, which currently requires benefits to be paid at least annually over a period not to extend beyond your life expectancy. Failure to meet minimum distribution requirements may result in the payment of a 25% federal excise tax.
6. The funds in my account may be eligible for rollover to a traditional or Roth IRA or to an eligible retirement plan. The "Special Tax Notice Regarding Plan Payments" provides detailed information about my options. Due to important tax consequences related to distributions, I have been advised to consult a tax advisor. I expressly assume the responsibility for tax consequences relating to any distribution, and I agree that neither the Plan nor the Plan Administrator shall be responsible for those tax consequences.
7. I understand that retirement income payments and termination values (if any), provided by the contract are variable when based on the investment experience of a separate account and are not guaranteed as to the dollar amount. This statement is not applicable to the fixed account value.
8. I understand that all amounts contributed into the Plan and earnings on the amounts deferred are held in a trust, custodial account or annuity contract for the exclusive benefit of the participants and their beneficiaries until such time as the deferred amount is made available to the participant or beneficiary.
9. I understand that I may make changes among the investment options within my account as frequently as daily, but any change may be subject to the restrictions of the Plan and/or investment provider. Some mutual funds may impose a short term trading fee. Please read the underlying prospectuses carefully. Changes may be made by calling 866-432-6789 or logging on to idahodc.com.
10. Availability of investment options may vary by plan. I understand that if the total investment option allocation is greater than 100%, my application will be rejected, and my allocations will not be processed.
11. Enrollment or contribution changes will be made according to your plan document provisions, following receipt of the participant's request. The employer's processing schedule will determine the actual effective date of the contribution. It is the Plan Sponsor's/Pay Center's responsibility to ensure deferrals do not commence too early.

Nationwide Fixed Account

1. A guaranteed interest rate is declared quarterly and credited daily, which is not lower than the minimum annual rate.
2. Exchanges and/or transfers may be made up to 100% of the participant's account value.
3. Nationwide may earn a spread on assets held in the Nationwide Fixed Account, which is reflected in the crediting rate. The spread represents the difference between what Nationwide earns on investments and what it credits to the Fixed Account as interest.

Mutual Fund Options

The value of amounts allocated to mutual funds options will vary depending upon the value of the chosen mutual funds and could result in either a gain or loss. The fund prospectuses were made available to me and can be obtained upon request.

Mutual Fund Payments Disclosure

Nationwide offers a variety of investment options to public sector retirement plans through variable annuity contracts, trust or custodial accounts. Nationwide may receive payments from mutual funds or their affiliates in connection with those investment options. For more detail about the payments Nationwide receives, please visit idahodc.com.

Auto Increase

By selecting the participant elected automatic contribution increase option, my payroll contributions will automatically increase annually for the money source(s), the date and by the dollar or percentage amount selected. I may stop the participant elected automatic contribution increase at any time by calling 877-677-3678, completing a new Participation Agreement or accessing nrsforu.com. Increase requests that do not match the current source and mode as I am currently contributing will not be processed. A selected date of 02/29 will not be processed and will be changed to 02/28.

Consent to Paperless Delivery and Access

By providing your email address here, you are agreeing and consenting to receive and view plan benefit statements, correspondence and confirmations, and other communications electronically. These materials will be provided through an e-mail message notifying you that electronic documents are available online for you to view and print. This replaces all written communication associated with your Retirement Plan(s) serviced by Nationwide and you will no longer receive these documents via US Mail. By providing your consent to paperless delivery, you are acknowledging and confirming that you are consenting to receive Plan Communications electronically, as they are now available or as they may be required or become available in the future and that you have access to view and print your documents electronically from the website and to save them from your computer or other electronic device. If you would like to receive the above referenced documents in paper form via US Mail you can do so by contacting Customer Service at 877-677-3678 and request paper. You may opt out of paperless delivery of your plan related documents at any time. There is no additional cost to receive documents in paper format via US Mail.

Changing Your Email Address and Your Paperless Delivery Preferences

You can update your email address or change your Paperless Delivery Preferences anytime either on the web site or via Customer Service.

Your Right to Revoke Consent

You have the right to revoke your consent to receive documents electronically. Your consent shall be effective until you revoke it by changing your delivery preferences via Customer Service or on the website by selecting US Mail delivery.

Endorsement Disclosure

Nationwide has endorsement relationships with the National Association of Counties, the United States Conference of Mayors, and the International Association of Firefighters Financial Corporation. More information about the endorsement relationships may be found online at idahodc.com.

**MEMORANDUM OF UNDERSTANDING
REGARDING ALTERNATIVE RETIREMENT CONTRIBUTION PLAN**

This Memorandum of Understanding (this "MOU") is entered into on December 16, 2024, by and between **BC SOUTH FIRE PROTECTION DISTRICT**, a political subdivision of the State of Idaho (the "District"), and **IAFF LOCAL 3426, BLAINE COUNTY PROFESSIONAL FIREFIGHTERS** a recognized bargaining agent for the regular full-time employees of the District (the "Local"), (the District and the Local may be referred to herein individually as a "Party" or collectively as the "Parties").

RECITALS

WHEREAS, the District and the Local have identified, through the formal collective bargaining process, that a new Section 218 agreement may not be voted into effect in January 2025; and

WHEREAS, the District and the Local, through the formal collective bargaining process, have agreed that the District shall match PERSI-eligible employee contributions (in whole percentages) not to exceed 6% of gross earnings; and

WHEREAS, the District and the Local, through discussions, have agreed that the State of Idaho Deferred Compensation Plan (the "Plan") administered by Nationwide Retirement Solutions is an acceptable alternative retirement contribution plan; and

NOW, THEREFORE, in consideration for the mutual promises contained herein, and other good and valuable consideration, which is hereby acknowledged, the Parties agree as follows:

- 1. ALTERNATIVE RETIREMENT CONTRIBUTION PLAN.** For this initial potential enrollment, PERSI-eligible employees should complete the acknowledgement form in the attached **EXHIBIT A** and forms required by the Plan, NLT January 10th, 2025. The election form shall be included in new full-time hire paperwork and shall be offered to future part-time members who become PERSI-eligible.

IN WITNESS WHEREOF, the Parties have executed this MOU on the date first written above.

BC SOUTH FIRE PROTECTION DISTRICT

By: [Signature]

Its: Operations Chief

LOCAL 3426

By: [Signature]

Its: Labor Management

Attest: [Signature]

EXHIBIT A

Deferred Compensation Plan Acknowledgement

Participant Information:

Name: _____

I acknowledge the agreement made between the District and Local regarding the alternative retirement contribution plan and provisions therein. I recognize that additional contributions to the Plan can be made in adherence with all rules, regulations, and requirements of the Plan; however, the District will only match up to 6% of gross income contributions expressed in whole numbers made by PERSI-eligible employees.

Participant Signature: _____

Date: _____

Deferred Compensation Plan Non Participation

Name: _____

I acknowledge that I have been offered the opportunity to participate in an Idaho State 457B plan and have chosen not to participate at this time. I acknowledge that I may have the option to participate at a later date but may have to wait until certain enrollment periods before participating.

Signature: _____

Date: _____

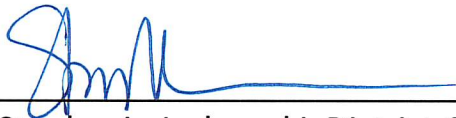
WOOD RIVER FIRE & RESCUE

Balance Sheet

As of December 31, 2024

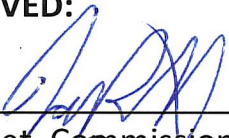
Dec 31, 24

▼ ASSETS		
▼ Current Assets		
▼ Checking/Savings		
▼ 1100 · Cash & Cash Equivalents		
▼ 1100.1 · Mtn West Checking		
1100.11 · Mtn West Sweep	66,944.02	◀
1100.1 · Mtn West Checking - Other	672.52	
Total 1100.1 · Mtn West Checking	67,616.54	
1100.2 · Mtn West Capital Checking	2,774.35	
1100.3 · LGIP - Operations	1,767,276.48	
1100.33 · LGIP - Capital Funds	366,323.76	
1100.4 · Petty Cash	80.00	
Total 1100 · Cash & Cash Equivalents	2,204,071.13	
Total Checking/Savings	2,204,071.13	
▼ Accounts Receivable		
▼ 1150 · Accounts Receivable		
1151 · Accounts Receivable, net	1,270.85	
1152 · Property Taxes Receivable	30,617.76	
Total 1150 · Accounts Receivable	31,888.61	
Total Accounts Receivable	31,888.61	
Total Current Assets	2,235,959.74	



Stephanie Jaskowski, District Clerk

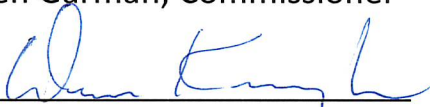
APPROVED:



Jay Bailet, Commissioner



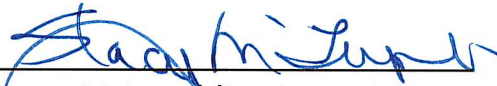
Steven Garman, Commissioner



Dennis Kavanagh, Commissioner

Absent

Don Hartman, Commissioner



Stacy McLaughlin, Commissioner



Allen Williams, Commissioner

DATE: 1/15/25

BC South Fire Protection District/WRFR – Accounts Payable Report
Register: Mountain West Operations Checking Account & Current Assets
From: 12/1/24 to 12/31/2024:

BC South Fire Protection District	
Balance Sheet	
As of December 31, 2024	
	Dec 31, 24
▼ Current Assets	
▼ Checking/Savings	
▼ 1100.1 · Mt. West Operations	
1100.11 · Mtn West Sweep	127,680.83
1100.1 · Mt. West Operations - Other	-42,172.41
Total 1100.1 · Mt. West Operations	<u>85,508.42</u>
1100.2 · Mtn West Capital Checking	1,664.00
Total Checking/Savings	<u>87,172.42</u>
▼ Accounts Receivable	
▶ 1150 · Accounts Receivable	143,940.11
Total Accounts Receivable	<u>143,940.11</u>
▼ Other Current Assets	
1240 · COBRA Reimbursement ▶	-1,644.64 ◀
Total Other Current Assets	<u>-1,644.64</u>
Total Current Assets	<u>229,467.89</u>
TOTAL ASSETS	<u><u>229,467.89</u></u>
▼ LIABILITIES & EQUITY	
▼ Liabilities	
▼ Current Liabilities	
▼ Accounts Payable	
2200 · Accounts Payable	18,801.91
Total Accounts Payable	<u>18,801.91</u>
Total Current Liabilities	<u>18,801.91</u>
Total Liabilities	<u>18,801.91</u>
▼ Equity	
▼ 3000 · Net Position	
3300 · WRFPD Funding	500,000.00
Total 3000 · Net Position	<u>500,000.00</u>
3900 · Retained Earnings	32.14
Net Income	-289,366.16
Total Equity	<u>210,665.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>229,467.89</u></u>

BC South Fire Protection District
Profit & Loss
 December 2024

	<u>Dec 24</u>
Ordinary Income/Expense	
Income	
4100 · Ambulance Dist. Related Revenue	
4110 · Ambulance District Contract	286,478.50
Total 4100 · Ambulance Dist. Related Revenue	286,478.50
4200 · Other Revenue	
4220 · Burn Permits	200.00
4230 · Interest Earned (LGIP)	130.91
4290 · Miscellaneous / Donations	4,608.40
Total 4200 · Other Revenue	4,939.31
Total Income	291,417.81
Expense	
B · CONTRACTURAL	
5100 · Legal	625.00
5200 · Financial	
5230 · Bank Charges	5.70
Total 5200 · Financial	5.70
5500 · Insurance	
5510 · VFIS - P/C, Liability	665.00
Total 5500 · Insurance	665.00
5700 · Information Technology	646.25
Total B · CONTRACTURAL	1,941.95
C · PERSONNEL	
6000 · Personnel.	
6010 · Line Personnel	91,084.28
6030 · PT / POC Personnel	8,318.28
6040 · Administrative Personnel	34,300.89
6050 · Commissioner Compensation	1,950.00
Total 6000 · Personnel.	135,653.45
6100 · Employer Contributions	
6110 · PERSI	19,271.72
6120 · SS / Medicare	2,496.75
6130 · Workers Compensation	4,693.00
6140 · Gym / HRA / EAP / Life / MERP	2,002.50
6150 · Health Insurance	25,378.78
6160 · Dental	1,780.67
6170 · Overtime	2,963.91
6180 · Comp Time Paid	1,484.00
Total 6100 · Employer Contributions	60,071.33
6200 · Member Health, Wellness, Incent	
6210 · Annual Dinner	2,841.02
Total 6200 · Member Health, Wellness, Incent	2,841.02
66000 · Payroll Expenses	0.00
Total C · PERSONNEL	198,565.80
D · OPERATIONS	
7000 · Fuel / Oil	1,094.04
7100 · Apparatus Repairs & Maintenance	
7191 · 2021 Ford F450 AMB (AMB 691)	23.99
7192 · 2017 Ford F350 AMB (A692)	39.98
7199 · Apparatus Maintenance - Other	318.92

BC South Fire Protection District

Profit & Loss

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December 2024

Accrual Basis

	Dec 24
Total 7100 · Apparatus Repairs & Maintenance	382.89
7200 · Communications	
7260 · Leases / Licenses (A911)	1,000.54
7290 · Miscellaneous	99.99
Total 7200 · Communications	1,100.53
7400 · Equipment Maintenance	
7410 · Gas/Elec/Battery Powered Equip	445.62
7450 · SCBA	2,680.54
Total 7400 · Equipment Maintenance	3,126.16
Total D · OPERATIONS	5,703.62
E · ADMINISTRATION	
8000 · Station / District Utilities	
8010 · Station 1 (Walnut)	505.14
8020 · Station 2 (3rd Ave)	259.88
8030 · Station 3 (Bellevue)	934.42
8035 · Picabo Repeater Utilities	78.58
8040 · Satellite / Phone / Internet	1,042.46
8050 · Trash Removal	226.07
8060 · West Magic Utilities	312.76
Total 8000 · Station / District Utilities	3,359.31
8100 · Station Repair / Maintenance	
8110 · Station 1 (Walnut)	545.83
8120 · Station 2 (3rd Ave)	242.08
8130 · Station 3 (Bellevue)	728.31
Total 8100 · Station Repair / Maintenance	1,516.22
8200 · Station / Office Supplies	
8210 · General	218.24
8220 · Computer / Small Equipment	1,011.54
8230 · Postage / Shipping Fees	73.00
8240 · Copiers / Printers	93.00
Total 8200 · Station / Office Supplies	1,395.78
8300 · Miscellaneous	
8310 · Meeting / Incident / Training	63.79
Total 8300 · Miscellaneous	63.79
Total E · ADMINISTRATION	6,335.10
F · DIVISIONS / GROUP / PROGRAMS	
9000 · Fire	
9030 · Training Supplies	704.78
9040 · Outside Schools	30.00
Total 9000 · Fire	734.78
9100 · EMS	
9130 · Supplies	3,922.85
Total 9100 · EMS	3,922.85
9200 · Quartermaster	
9230 · Station Uniforms	25.89
9200 · Quartermaster - Other	730.64
Total 9200 · Quartermaster	756.53
Total F · DIVISIONS / GROUP / PROGRAMS	5,414.16
Total Expense	217,960.63

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Accrual Basis

BC South Fire Protection District

Profit & Loss

December 2024

	<u>Dec 24</u>
Net Ordinary Income	73,457.18
Other Income/Expense	
Other Expense	
9950 - Capital Expenditures	190,336.00
Total Other Expense	190,336.00
Net Other Income	-190,336.00
Net Income	<u>-116,878.82</u>

WOOD RIVER FIRE & RESCUE
Profit & Loss
December 2024

	<u>Dec 24</u>
Ordinary Income/Expense	
Income	
4000 · Fire District Related Revenue	
4010 · Fire District Levy	59,095.89
Total 4000 · Fire District Related Revenue	59,095.89
4200 · Other Revenue	
4210 · Plan Reviews	4,123.23
4230 · Interest Earned (LGIP)	45.15
Total 4200 · Other Revenue	4,168.38
Total Income	63,264.27
Expense	
B · CONTRACTURAL	
5200 · Financial	
5230 · Bank Charges	47.00
Total 5200 · Financial	47.00
Total B · CONTRACTURAL	47.00
E · ADMINISTRATION	
8100 · Station Repair / Maintenance	
8110 · Station 1 (Walnut)	67.82
Total 8100 · Station Repair / Maintenance	67.82
8300 · Miscellaneous	
8320 · Subscriptions	468.00
Total 8300 · Miscellaneous	468.00
Total E · ADMINISTRATION	535.82
Total Expense	582.82
Net Ordinary Income	62,681.45
Net Income	<u>62,681.45</u>