



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

NOTICE OF A BOARD OF DIRECTORS REGULAR MEETING
Tuesday, September 17, 2024 at 7:00 p.m.
Located at the Middletown Fire Station Board Room,
21095 Highway 175, Middletown, CA 95461

Notice is Hereby Given, pursuant to California Government Code Section 54956, that the Chairperson of South Lake County Fire Protection District Board of Directors, State of California has called a regular meeting of said Board of Directors.

This regular meeting is for the purpose of discussing the following items:

1. Call to Order:
2. Pledge of Allegiance:
3. Roll Call:
4. Motion to approve agenda:
 MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
5. Citizens' Input: Any person may speak for three (3) minutes about any subject of concern provided it is within the jurisdiction of the Board of Directors and is not already on the today's agenda. Total period is not to exceed fifteen (15) minutes, unless extended at the discretion of the Board.
6. Communications:
 - 6.a. Fire Sirens
 - 6.b. Fire Safe Council
 - 6.c. Volunteer Association
 - 6.d. Chief's Report
 - 6.e. Finance Report
 - 6.f. Directors' activities report
7. Regular Items:
 - 7.a. Consider and approve Fechter & Company CPAs audit engagement letter. Placed on the agenda by SSA Gloria Fong.
 MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
 - 7.b. Consider and approve participation (Collection 4 of 4 in amount of \$20,654.82) in the State Department of Health Care Services Public Provider Intergovernmental Transfer Program for Ground Emergency Medical Transportation Services for Calendar Year 2024 and authorize for Chief to execute. Placed on the agenda by SSA Gloria Fong.
 MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.c. Review and consider, if necessary amendments to Conflict of Interest Code.
Placed on the agenda by SSA Gloria Fong.

MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

8. Consent Calendar Items: (Approval of consent calendar items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion. Any Board member may request that an item be removed from the consent calendar for discussion later.)

8.a. August 20, 2024 - Regular Meeting Minutes

8.b. Warrants – September

8.c. Budget Transfer of:

8.c.1. \$50,000 from professional specialized services account 357-9557-795.23-80 to salaries & wages overtime 357-9557-795-01-13 to cover cost in incurred for assistance by hire

8.c.2. \$7,015 from professional specialized services account 357-9557-795.23-80 to capital fixed asset-prior year 357-9557-795-62.79 to cover cost for radio package for Ambulance

9. Motion to Adjourn Meeting:

Posted September 13, 2024 by  Gloria Fong, Clerk to the Board of Directors

A request for disability-related modification or accommodation necessary to participate in the Board of Directors' Meeting should be made by emailing boardclerk@southlakecountyfire.org at least 48 hours prior to the meeting.

Please join the meeting from your computer, tablet, or smartphone.

<https://us02web.zoom.us/j/81731578286>

You can also dial in using your phone: +1 (669) 900-6833 US (San Jose)

Meeting ID: 817 3157 8286

Comments are allowed before any action is taken by the Board on each item. Comments may be made remotely by emailing boardclerk@southlakecountyfire.org, via ZOOM videoconference, or phone application.

**South Lake Fire Safe Council
Meeting Minutes
August 7, 2024**

Call to Order: Lewis, Peek, Englander, Ward, Wenckus, and Cindy Leonard present. David Leonard via Zoom

Previous Meeting Minutes: Approved

President's Report:

Treasurer's Report:

Bank Balance: \$7797.45

Expenses: \$0

Income: \$5306.25

Correspondence:

Membership: 50

Committee Reports:

Chipping: 16 sites – funding request submitted. No chipping in August. Next chipping – September 9 – 11.

Web Site:

Facebook:

Publicity: Send Chipping Notice August 16.

Follow -up on Noble Ranch Road Clearing:

On hold during fire season. Lewis will contact CalFire for updates.

Bulletin Boards:

Need updating. Hardester's in Middletown says we can have up to 6- 8.5 X 11 sheets of space. Will go to Hardester's on Cobb and Hidden Valley. Also need to go to Loch Lomond

Follow-up on Logo update:

Logo has been updated. 3 choices.

Community Updates:

Request for access/egress project on Rainbow Drive. Will meet on Monday, 9/12 at Rainbow Bridge at 1 pm to investigate.

Items for next meeting agenda:

RCD Grizzly Core

Meeting adjourned.

September 12, 2024

The Board of Directors
Gloria Fong, Staff Services Analyst
South Lake County Fire Protection District
21095 Highway 175
Middletown, California 95461

We are pleased to confirm our understanding of the services we are to provide South Lake County Fire Protection District for the years ended June 30, 2024 and 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of South Lake County Fire Protection District as of and for the years ended June 30, 2024 and 2023. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement South Lake County Fire Protection District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to South Lake County Fire Protection District's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual Comparisons

We have also been engaged to report on supplementary information other than RSI that accompanies South Lake County Fire Protection District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Schedules of Revenues – General Fund
- 2) Schedules of Expenditures – General Fund

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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

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

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

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk of material misstatement as part of our audit planning:

- There are two cash accounts that are held separately with an outside financial institution that are not reported in the County's accounting system.
- Balance related to the Ambulance Billing process including valuation of the net amounts due.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of South Lake County Fire Protection District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of South Lake County Fire Protection District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will assist in the maintenance and updating of the capital asset depreciation schedule based on guidance and approval of management.

Additionally, we will prepare the annual Financial Transactions Report with the State Controller's Office in January 2025.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement and reporting services previously defined. We, in our sole professional

judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

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

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole. You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Electronic Communication, Client Portal Agreement and File Exchange Processes

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that email communication from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

As part of our commitment to protecting your sensitive information, Fechter & Company works with Thomson Reuters to provide secure, encrypted, file transfer portals (Firm's Client Portal). All documents you prepare for our use in completing the services outlined in this engagement letter (Word, Excel and PDF files) should be transmitted to Fechter & Company through this portal system and all sensitive files will be transmitted through this system. In addition, we will publish all issued financial statements to this portal area for your use as long as you remain a client with Fechter & Company or as required by the terms of our engagement letters.

By using any features of the Firm's Client Portal, the District consents to the following terms and conditions and acknowledges that the Firm is relying on your consent in allowing you to use the Firm's Client Portal. Your continued use of the Firm's Client Portal after the posting of any amended terms and conditions shall constitute your agreement to be bound by any such changes. The Firm may modify, suspend, discontinue, or restrict the use of any portion of the Firm's Client Portal, including the availability of any portion of the content at any time, without notice or liability.

The Firm will use its best reasonable efforts to provide availability of the Client Portal Service 24X7. The Firm shall not be responsible for any error, omission, interruption, deletion, defect, delay in operation or transmission, communications line failure, theft or destruction, or unauthorized access to the Client Portal. The Firm is not responsible for any problems or technical malfunctions of any telephone or fiber network or lines, computer online systems, servers or providers, computer equipment, software, failure of any email to be received by the Firm on account of technical problems or traffic congestion on the Internet or any website, or any combination thereof, including any injury or damage to the District's computers or peripherals related to downloading any materials from the Client Portal.

Documents are encrypted before being passed over the Internet and while being stored on the Portal and a username and password are required to access files. In addition, documents added to the Portal are scanned for viruses before being uploaded. All files are maintained behind firewalls to protect against outside intruders. *The Firm will use its best efforts to make the Client Portal secure from unauthorized access. However, the District recognizes that no completely secure system for electronic data transfer has yet been devised.*

Logon Accounts and Their Security.

- a. The Firm will set up individual logon accounts for those of the District's employees who need access to the Client Portal. Each account will have access only to those document areas requested by Client. (The Firm strongly recommends that Client establish a policy that logon information not be shared with others.) In order to maintain security, the District agrees to designate a single individual as the authorized person to contact the Firm to request employee logons. The initial designee is listed below. Your username will be your email address, all passwords will be established by the user at the time of initial logon.

- b. You acknowledge that the use of username and password is an adequate form of security. You are solely responsible for (1) authorizing, monitoring, controlling access to, and maintaining the strict confidentiality of your username and password; (2) not allowing another person to use your username or password; (3) any charges or damages that may be incurred as a result of your neglect to maintain the strict confidentiality of your username and password; and (4) promptly informing the Firm in writing of any need to deactivate a username due to security concerns or otherwise. The Firm is not liable for any harm related to the misuse or theft of usernames or passwords, disclosure of usernames or passwords, or your authorization to allow another person or entity to access and use the Firm's Client Portal using your username or password. You shall immediately notify the Firm of any unauthorized use of your username or password and any breach of confidentiality. Until the Firm receives this notification from you, you will be held liable for any harm ensuing from the use of your username on the Firm's Client Portal.

Termination of Logon Account. The District agrees to notify the Firm via email at support@fechtercpa.com in writing when an individual logon account is to be terminated. The Firm will make every effort to confirm and terminate access within 3 business days. However, the District cannot be assured that access has been terminated until the requester receives an email confirmation of termination.

No Unlawful or Prohibited Use. As a condition of your use of the Client Portal website, you warrant to the Firm that you or your approved users will not use the Firm's Client Portal website for any purpose that is unlawful or prohibited by these terms, conditions, and notices. You may not use the Firm's Client Portal website in any manner that could damage, disable, overburden, or impair the Firm's website or interfere with any other party's use of the Client Portal website. You may not obtain or attempt to obtain any materials or information through any means not intentionally made available or provided for through the Client Portal website.

Information Disclosure. The Firm reserves the right at all times to disclose any information as necessary to satisfy any applicable law, regulation, legal process, or governmental request, or to edit, refuse to post, or to remove any information or materials, in whole or in part, in the Firm's sole discretion.

Client's Responsibility. You must at your own cost (a) provide for your own access to the Internet and pay any services fees, connection charges, and online services usage associated with such access and (b) provide all equipment necessary for you to make such connection to the Client Portal, including a computer and modem.

Dispute Resolution. The parties agree that any dispute between the District and the Firm relating to this Agreement, or the breach of it, shall, if negotiations and other discussions fail, be first submitted to mediation in accordance with the applicable rules for resolving professional accounting and related services disputes of the America Arbitration Association. If the parties are unable to resolve the dispute through mediation within 60 days from the date notice is first given from one party to the other as to the existence of such a dispute and the demand to mediate, then they may proceed to resolve the matter by arbitration if this agreement provides that the particular dispute is subject to arbitration, or by whatever other lawful means are available to them if this agreement does not provide for arbitration of the particular dispute. Costs of any mediation proceeding shall be shared equally by all parties.

WARRANTIES. THE FIRM MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE EFFICACY OF THE SECURITY OF THE CLIENT PORTAL. THE CONTENT AND SERVICES ARE PROVIDED ON AN “AS IS” BASIS AND THE FIRM SPECIFICALLY DISCLAIMS ANY EXPRESS OR IMPLIED WARRANTIES, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE, WARRANTIES OF MERCHANTABILITY, OR WARRANTIES AGAINST INFRINGEMENT. THE FIRM, ITS AFFILIATES, EMPLOYEES, AND AGENTS SHALL NOT BE LIABLE FOR ANY DAMAGES OR LOSSES, INCLUDING, WITHOUT LIMITATION, INDIRECT, CONSEQUENTIAL, SPECIAL, INCIDENTAL, OR PUNITIVE DAMAGES, RESULTING FROM OR CAUSED BY THE PORTAL, ITS CONTENT, OR SECURITY SERVICES PROVIDED HEREIN. THE FIRM DOES NOT WARRANT THAT THE CLIENT PORTAL’S FUNCTIONS WILL BE UNINTERRUPTED OR ERROR-FREE, THAT DEFECTS WILL BE CORRECTED, OR THAT THE FIRM’S CLIENT PORTAL OR THE SERVER THAT MAKES IT AVAILABLE ARE FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS.

IF YOU ARE DISSATISFIED WITH ANY PORTION OF THE PORTAL, INFORMATION, DOCUMENTS, OR COMMUNICATIONS ON THE PORTAL, OR WITH ANY OF THESE TERMS AND CONDITIONS OF USE, YOUR SOLE AND EXCLUSIVE REMEDY IS TO CEASE USING THE PORTAL AND THE INFORMATION, DOCUMENTS, OR COMMUNICATIONS YOU OBTAINED FROM THE PORTAL.

Term and Termination. This Agreement and the services contemplated by it may be terminated by either the Firm or Client with or without cause and with or without notice at any time. The Firm may at any time terminate in whole or in part the Firm’s Client Portal without notice or liability.

Authorized person to contact the Firm to request employee logon User IDs:

Name: Gloria Fong

Title: Staff Services Analyst

Email: Gloria.Fong@fire.ca.gov

Should you desire to use alternate methods of transmission for sensitive documents and chose not to use the Firm’s Client Portal System, you may opt out.

COVID -19 Considerations

The safety and health of both your staff and our staff is of utmost importance to us, therefore, we will work with you to develop a plan to perform the audit work that complies with the current local restrictions and your concerns.

Engagement Administration, Fees, and Other

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

Michael Fink, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in approximately December, 2024 and to issue our reports approximately by February, 2025.

Our fee for the audit will be \$23,800 plus \$1,200 for the submission of the Financial Transaction Report to the State Controller’s Office. Our standard hourly rates, should any hourly fees be incurred, vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. We do not expect any hourly fees to be incurred, unless there are any significant delays of more than 30 days to key audit requests.

You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. mileage and audit processing fees as actually incurred. The fees and expenses will be billed as follows and are due and payable upon presentation:

Due with the with the executed engagement letter	\$ 4,000
Due following completion of fieldwork	18,000
Due upon issuance of the final audited financial statements	1,800
Upon completion of annual Financial Transactions Report	<u>1,200</u>
Total engagement fees	\$ <u>25,000</u>

Expenses will be billed as incurred with the following completion of fieldwork and final issuance invoices.

The above fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered as noted above and are payable on presentation.

Reporting

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

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

We remind you that we are licensed by the California Board of Accountancy and will alert you in writing should any change in our license status during the term of this engagement.

Very truly yours,



Fechter & Company
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of South Lake County Fire Protection District.

Governance signature: _____

Title: _____

Date: _____

Management signature: _____

Title: _____

Date: _____

CY 2024 PP-GEMT Invoice #4 – South Lake County Fire Protection District (NPI 1265432801)

Fri 8/30/2024 12:06 PM

2 attachments (208 KB)

South Lake County Fire Protection District (NPI 1265432801) CY 2024 Invoice 4.pdf; CY 2024 IGT Certification Form.docx;

Warning: this message is from an external user and should be treated with caution.

Hello,

As a PP-GEMT participating funding entity, you have elected to make an intergovernmental transfer (IGT) to the Department of Health Care Services (DHCS) as a voluntary contribution to the non-federal share (NFS) of Medi-Cal expenditures for the PP-GEMT Program.

Attached is the PP-GEMT CY 2024 collection 4 invoice, which is being sent to you 45 days before the collection due date. Also attached is a blank IGT Certification form, which will need to be signed and returned two (2) weeks prior to the collection due date. Please do not initiate your Invoice #4 contribution until the IGT Certification form has been returned to DHCS and you have received the Wire Request Memo instructions in return. Note, electronic signatures will be accepted. To submit your IGT Certification form, simply “reply all” directly to this email. **Please read all details provided below, as it may answer potential questions.**

IGT Certification Form: Due October 1, 2024, 5:00 p.m.

This document certifies that you are making the IGT to DHCS as a voluntary contribution as referenced above. Funding entities will be asked to submit a new IGT Certification with every collection. Before submitting your IGT Certification form please ensure that all highlighted fields have been completed using the legal funding entity name as it appears on the NPI Registry and the IGT amount entered matches the total collection amount on your invoice. Once DHCS has received the signed IGT Certification form, you will be sent the Wire Request Memo, which will provide specific instructions as to where you can submit payment. You should not utilize prior payment instructions as the banking information may have changed.

PP-GEMT IGT Invoice: Due October 15, 2024, 10:00 a.m.

DHCS continues to send one combined and itemized invoice for PP-GEMT managed care (MC) and fee-for-service (FFS) dollars. As such, you will be able to send a single payment for the total amount due. Please see below for important invoice itemization updates.

PP-GEMT Reconciliation Updates:

Your Invoice #4 amounts include MC reconciliation adjustments related to the July – December 2023 rating period. This is the final MC reconciliation adjustments you will receive during the CY 2024 rating period. At this time, reconciliation efforts under the FFS delivery system are not finalized and the PP-GEMT Program will apprise you of any updates as they come. If you would like to review high-level details regarding MC reconciliation, please reference the “Managed Care Reconciliation Methodology” document, which is referenced on the PP-GEMT [website](#).

PP-GEMT Administration Fee:

This invoice does not include the 10% percent administrative fee. At this time DHCS anticipates the CY 2025 administrative fee to be added to CY 2025 Invoice #1; however, this timing is subject to change and

DHCS will communicate any updates as they become available. Collections will likely be on a go forward basis (i.e., no retro-collection).

Thank you,

Bryan Parisi | Associate Governmental Program Analyst
Capitated Rates Development Division
California Department of Health Care Services



CONFIDENTIALITY NOTICE: This e-mail and any attachments may contain information which is confidential, sensitive, privileged, proprietary or otherwise protected by law. The information is solely intended for the named recipients, other authorized individuals, or a person responsible for delivering it to the authorized recipients. If you are not an authorized recipient of this message, you are not permitted to read, print, retain, copy or disseminate this message or any part of it. If you have received this e-mail in error, please notify the sender immediately by return e-mail and delete it from your e-mail inbox, including your deleted items folder.

DEPARTMENT OF HEALTH CARE SERVICES
PUBLIC PROVIDER INTERGOVERNMENTAL TRANSFER PROGRAM FOR
GROUND EMERGENCY MEDICAL TRANSPORTATION SERVICES
CERTIFICATION FORM FOR STATE CALENDAR YEAR 2024

I, the undersigned, hereby declare and certify on behalf of South Lake County Fire Protection District (the "Public Entity") as follows:

1. As a public administrator, a public officer, or other public individual, I am duly authorized to make this certification.
2. The Public Entity elects to make this intergovernmental transfer (IGT) to the Department of Health Care Service (DHCS) as a voluntary contribution to the non-federal share of Medi-Cal expenditures for purposes of Assembly Bill 1705 (2019) pursuant to Sections 14105.94, 14105.945, 14129, 14129.3, and 14164 of the Welfare and Institutions (W&I) Code. All funds transferred pursuant to this certification qualify for federal financial participation (FFP) pursuant to Section 1903(w) of the Social Security Act and Title 42 of the Code of Federal Regulations, Section 433 Subpart B, and are not derived from impermissible sources such as recycled Medicaid payments, federal money excluded from use as the non-federal share (NFS), impermissible health care-related taxes, or non-bona fide provider-related donations.
3. Voluntary contributions attributable to the period of January 1, 2023, through December 31, 2024, will be made via recurring transfers as indicated on the invoices provided to the Public Entity by DHCS. The voluntary contributions made by the Public Entity may also include adjustments related to the CY 2023 rating period's NFS reconciliation as described in paragraph 7 below. Please note, the total IGT amount at the bottom of this IGT certification will continue to be itemized on your invoice which is sent to you along with this IGT certification form 45-days in advance of the IGT contribution due date. The Public Entity acknowledges that any transfers made pursuant to this certification during this time period are considered an elective IGT made pursuant to W&I Code sections 14105.945 and 14164, to be used by DHCS, subject to paragraph four herein, exclusively as the source for the NFS of ground emergency medical transport public provider supplemental payments in both Medi-Cal fee-for-service payments and the portion of the risk-based capitation rate to Medi-Cal managed care health plans associated with reimbursement made in accordance with Section 14105.945, subdivision (h)(1) (hereafter, the AB 1705 Public Provider (PP) Ground Emergency Medical Transportation (GEMT) Program, or the PP-GEMT Program), and DHCS costs associated with administering the PP-GEMT Program.
4. DHCS may accept this voluntary contribution to the extent it is able to obtain FFP for the PP-GEMT Program as permitted by federal law. In the event DHCS is unable to obtain FFP for the PP-GEMT Program, or the full payments cannot otherwise be made to and retained by eligible public providers, and, therefore, all or a portion of the transferred amount cannot be used as the NFS of payments,

DEPARTMENT OF HEALTH CARE SERVICES
PUBLIC PROVIDER INTERGOVERNMENTAL TRANSFER PROGRAM FOR
GROUND EMERGENCY MEDICAL TRANSPORTATION SERVICES
CERTIFICATION FORM FOR STATE CALENDAR YEAR 2024

DHCS will notify the Public Entity via e-mail and return the applicable portion of the unused IGT amount.

5. The Public Entity acknowledges that, in accordance with W&I Code section 14105.945, subdivision (h)(2), DHCS shall assess a ten percent (10%) fee on each transfer of public funds to the state to pay for health care coverage and to reimburse DHCS its costs associated with administering the PP-GEMT Program.
6. The Public Entity acknowledges that the IGT is to be used by DHCS for the filing of a claim with the federal government for federal funds and understands that any misrepresentation regarding the IGT may violate federal and state law.
7. The amount voluntarily transferred to DHCS is based on the estimated Medi-Cal fee-for-service and Medi-Cal managed care non-federal share of ground emergency medical transport payments, as referenced in paragraph three herein. Because the amount to be voluntarily transferred to DHCS will be based on an estimate, the Public Entity acknowledges that a reconciliation of the voluntary NFS contributions to the actual NFS expenditures will occur. To the degree necessary to fund the NFS for the PP-GEMT Program, amounts due to or owed by Public Entity as a result of the reconciliation may be offset against, or added to, future transfers as applicable and as determined by DHCS. DHCS may accept a voluntary contribution to the extent it is able to obtain FFP for PP-GEMT payments as permitted by federal law.
8. The Public Entity acknowledges that all records of funds transferred are subject to review and audit upon DHCS' request. The Public Entity will maintain documentation supporting the allowable funding source of the IGTs.
9. Upon notice from the federal government of a disallowance or deferral related to this IGT, the Public Entity responsible for this IGT shall be the entity responsible for the federal portion of that expenditure.

I hereby declare under penalty of perjury under the law of the United States that the foregoing is true and correct to the best of my knowledge. I further understand that the known filing of a false or fraudulent claim, or making false statements in support of a claim, may violate the Federal False Claims Act or other applicable statute and federal law and may be punishable thereunder.

DEPARTMENT OF HEALTH CARE SERVICES
PUBLIC PROVIDER INTERGOVERNMENTAL TRANSFER PROGRAM FOR
GROUND EMERGENCY MEDICAL TRANSPORTATION SERVICES
CERTIFICATION FORM FOR STATE CALENDAR YEAR 2024

Executed on this 17th day of September, 2024 at Middletown, California.

Signature of Authorized Person: _____

Name of Authorized Person: Matt Ryan

Title of Authorized Person: Fire Chief

Name of Public Entity: South Lake County Fire Protection District

NPI of Public Entity: 1265432801

Amount of IGT: \$20,654.82

#



**PUBLIC PROVIDER GROUND EMERGENCY MEDICAL TRANSPORTATION (PP-GEMT) PROGRAM
MANAGED CARE AND FEE FOR SERVICE — INVOICE**

Provider Information:
Provider Name: South Lake County Fire Protection District
NPI: 1265432801

Due Date: 10/15/2024

Payment Details:			
Year:	2024	Collection #:	4
Total Amount Due:		\$20,654.82	

Program/Payee Information:
Vendor Name: California Department of Health Care Services
PP-GEMT Program Email: AB1705@dhcs.ca.gov

Banking Information:	
Bank Name:	US Bank
<i>Please await Wire Request Memo for payment instructions</i>	
Payment Methods Accepted:	
ACH or Wire Transfer	

Payment Instructions:
Attention: Please review, sign, and submit the Intergovernmental Transfer (IGT) Certification form by **October 1, 2024**, to AB1705@dhcs.ca.gov. IGT Certification forms are required to be submitted prior to each collection due date. Once the IGT Certification form is received, DHCS will send a Wire Request Memo providing payment details and instructions.
Please do not send your IGT payment until you have received the Wire Request Memo as payment details are subject to change.

IGT Non-Federal Share (NFS) Breakdown By DHCS Delivery System		
Managed Care (MC)		
MC NFS #4		\$18,790.87
MC Admin Fee #4		\$0.00
MC Reconciliation #2 (Jul - Dec 2023)		\$491.62
Fee For Service (FFS)		
FFS NFS #4		\$1,372.33
FFS Admin Fee #4		\$0.00
Total* IGT Transfer Amount:		\$20,654.82

**Any differences are due to rounding.*

CY 2024 Invoicing Schedule		
CY 2024 Invoice #1	Invoice Packets Sent	12/1/2023
	IGT Certifications Due	1/1/2024
	Payment Due	1/15/2024
CY 2024 Invoice #2	Invoice Packets Sent	3/1/2024
	IGT Certifications Due	4/1/2024
	Payment Due	4/15/2024
CY 2024 Invoice #3	Invoice Packets Sent	5/31/2024
	IGT Certifications Due	7/1/2024
	Payment Due	7/15/2024
CY 2024 Invoice #4	Invoice Packets Sent	8/30/2024
	IGT Certifications Due	10/1/2024
	Payment Due	10/15/2024



COUNTY OF LAKE
Office of the County Clerk/Auditor-Controller
Courthouse-255 North Forbes Street
Lakeport, CA 95453
Telephone (707) 263-2311
FAX (707) 263-2310
Email: countyclerk@lakecountyca.gov

Jenavive Herrington
County Clerk/Auditor-Controller

Ref. No 24L-181

June 3, 2024

South Lake County Fire Protection District
P.O. Box 1360
Middletown, CA 95461

Dear Agency,

The Political Reform Act requires every local government agency to review its Conflict of Interest code biennially.

Enclosed please find a copy of the following documents from the Fair Political Practices Commission:

Your agency's current Conflict of Interest code
2024 Local Agency Biennial Notice.
2024 Conflict of Interest Code Biennial Notice Instructions for Local Agencies

Please review these documents and the Conflict of Interest Code for your agency. If amendments to the code are necessary, please notify us by marking the appropriate box on the Biennial Notice. The amended code must then be approved by your Board Members and forwarded to the Auditor-Controller's Office within 90 days. Upon reviewing the amended Conflict of Interest Code, it will be forwarded to the Board of Supervisors for approval. Please note, the amended code will not be effective until it has been approved by the Board of Supervisors.

If no amendments are required please indicate by marking the box "No amendment is required." Please return this form to the Auditor-Controller's office no later than October 1, 2024.

The Fair Political Practices Commission (FPPC) offers free advice by phone at (866) ASK-FPPC or by email at advice@fppc.ca.gov. More information is also available on the FPPC's website at www.fppc.ca.gov.

Please do not hesitate to contact me at (707) 263-2311 if you have any questions.

Thank you.

Jenavive Herrington
County Clerk/Auditor-Controller

By: Kristopher Allen
Deputy County Clerk

2024 Conflict of Interest Code Biennial Notice Instructions for Local Agencies

The Political Reform Act requires every local government agency to review its conflict of interest code biennially. A conflict of interest code tells public officials, governmental employees, and consultants what financial interests they must disclose on their Statement of Economic Interests (Form 700).

By July 1, 2024: The code reviewing body must notify agencies and special districts within its jurisdiction to review their conflict of interest codes.

By October 1, 2024: The biennial notice must be filed with the agency's code reviewing body.

The FPPC has prepared a 2024 Local Agency Biennial Notice form for local agencies to complete or send to agencies within its jurisdiction to complete before submitting to the code reviewing body. The City Council is the code reviewing body for city agencies. The County Board of Supervisors is the code reviewing body for county agencies and any other local government agency whose jurisdiction is determined to be solely within the county (e.g., school districts, including certain charter schools). The FPPC is the code reviewing body for any agency with jurisdiction in **more than one county** and will contact them.

The Local Agency Biennial Notice is not forwarded to the FPPC.

If amendments to an agency's conflict of interest code are necessary, the amended code must be forwarded to the code reviewing body for approval within 90 days. An agency's amended code is not effective until it has been approved by the code reviewing body.

If you answer yes, to any of the questions below, your agency's code probably needs to be amended.

- Is the current code more than five years old?
- Have there been any substantial changes to the agency's organizational structure since the last code was approved?
- Have any positions been eliminated or re-named since the last code was approved?
- Have any new positions been added since the last code was approved?
- Have there been any substantial changes in duties or responsibilities for any positions since the last code was approved?

If you have any questions or are still not sure if you should amend your agency's conflict of interest code, please contact the FPPC. Additional information including an online webinar regarding how to amend a conflict of interest code is available on [FPPC's website](#).

2024 Local Agency Biennial Notice

Name of Agency: _____

Mailing Address: _____

Contact Person: _____ Phone No. _____

Email: _____ Alternate Email: _____

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (*check one BOX*):

An amendment is required. The following amendments are necessary:

(*Check all that apply.*)

- Include new positions
- Revise disclosure categories
- Revise the titles of existing positions
- Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- Other (*describe*) _____

The code is currently under review by the code reviewing body.

No amendment is required. (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

Signature of Chief Executive Officer

Date

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2024**, or by the date specified by your agency, if earlier, to:

Lake County Clerk
255 N. Forbes St.
Lakeport, CA 95453

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.



Conflict of Interest Code EXHIBIT A

Entity: Fire Protection District

Agency: South Lake County Fire Protection District

Position	Disclosure Category	Files With
Assistant Fire Chief	DIST-01,02,03,04	County of Lake
Battalion Chief	DIST-01,02,03,04	County of Lake
Director	DIST-01,02,03,04	County of Lake
Fire Chief	DIST-01,02,03,04	County of Lake

Total: 4



Disclosure Descriptions

EXHIBIT B

Entity: Fire Protection District
Agency: South Lake County Fire Protection District

Disclosure Category	Disclosure Description
DIST-01,02,03,04	Positions designated to be in this category shall disclose as follows: (a) All income, investments, interests, and business positions in any business entity which does now or is likely to do business within the District. Positions in this category shall disclose interests in real property or interests (or business positions) in any business, which owns real property, if the property is located within the District or within two miles of its boundaries, and disclose all income and investment interests, and business positions in any business entity or source of income which are contractors or subcontractors engaged in the performance of work or services of the type utilized by the District for which the designated employee is Manager, Director, or Employee. Positions in this category shall also disclose all income and investment interests, and business positions in any business entity or source of income which does business with the District or has done business with the District during the two years prior to the time a statement is required to be filed hereunder which manufacture or sell supplies, books, machinery, or equipment of the type utilized by the District in which the designated employee is Director, Manager or an employee.



List of Positions with Filer Names

Last Name	First Name	Middle Name	Position	Start Date
Fire Protection District				
South Lake County Fire Protection District				
Bostock	Rob	S.	Director	02/21/2006
Cline	Stephanie		Director	07/20/2021
Comisky	James		Director	02/17/2009
Duncan	Paul		Assistant Fire Chief	12/06/2022
Marcucci	Mike		Fire Chief	02/14/2022
Martinelli	Madelyn		Director	12/08/1999
Stephenson	Matthew		Director	12/20/2022

Agency Total: 7



South Lake County Fire Protection District
— in cooperation with —
California Department of Forestry and Fire Protection

P.O. Box 1360 Middletown, CA 95461 - (707) 987-3089

NOTICE OF A BOARD OF DIRECTORS REGULAR MEETING
Tuesday, August 20, 2024 at 7:00 p.m.
Located at the Middletown Fire Station Board Room,
21095 Highway 175, Middletown, CA 95461

Notice is Hereby Given, pursuant to California Government Code Section 54956, that the Chairperson of South Lake County Fire Protection District Board of Directors, State of California has called a regular meeting of said Board of Directors.

This regular meeting is for the purpose of discussing the following items:

1. President Comisky called to order at 700pm
2. Pledge of Allegiance led by Chief Ryan
3. Roll Call: Directors Rob Bobstock, Stephanie Cline, Madelyn Martinelli, Vice President Matthew Stephenson, President Jim Comisky. Also, president Chief Matt Ryan, Chief Paul Duncan, Battalion Chief Pete Avansino, Office Technician Karin Collett and Board Clerk Gloria Fong.
4. **Cline/Bostock** Motion to approve agenda. AYES: Bostock, Cline, Martinelli, Stephenson, Comisky. NOES: None. ABSENT: None. **MOTIONED CARRIED**
5. Citizens' Input: Any person may speak for three (3) minutes about any subject of concern provided it is within the jurisdiction of the Board of Directors and is not already on the today's agenda. Total period is not to exceed fifteen (15) minutes, unless extended at the discretion of the Board. None
6. Communications:
 - 6.a. Fire Sirens – back in operation, couple days closed because of weather.. Social media presence has really heightened this year.
 - 6.b. Fire Safe Council – nothing additional
 - 6.c. Volunteer Association – Todd Fenk, it's been one heck of a fire season already, 6031 wet hired 40 days Oes was out twice, all PCR staffed. We have a solid crew right now. 6-7 guys chomping at the bit for this year already. Neon sign South Lake Fire sirens it's a surprise. We have a good staff that stays home to stay local. We had to push EVOC off until October 20. Cleared over 70k for the dinner. End of report. Comisky thanks Todd for his leadership with the volunteer's association and the career staff.
 - 6.d. Chief's Report –excitement for the Grant, nearly 1million dollars for new equipment. Engineer Valentine, we got an email from Bryan at Reach regarding a Cardiac PT, timing and crew perfect and because of that they saved a life.
 - 6.e. Finance Report – working on adopted budget, there is a second audit because of the grant we just got.

6.f. Directors' activities report –

Cline- not much front-line worker, we have a lot of covid present. Still losing people. There is no season with covid. Be cautious when you're out there with PTs. Stay healthy.

Bostock – my term ends in November, went to county about 15 forms to fill out.

Martinelli – up for reelection, I hope filled everything alright. I did a transfer put money into Payroll.

Stephenson- nothing new, working a lot.

Comisky – Filed out forms for re-election for another 4 years. Our measure going on the ballot I got that into the registrar of voters office.

7. Regular Items:

7.a. Consider and approve Resolution No. 2024-25-02, A Resolution Adopting Budget for Fiscal Year 2024-25. Placed on the agenda by Staff Services Analyst (SSA) Gloria Fong.

Cline/Stephenson motion to approve 7a as written. ayes: Bostock, Cline, Martinelli, Stephenson, Comisky. NOES: None. ABSENT: None. **MOTIONED CARRIED**

7.b. Consider and approve Resolution No. 2024-25-03, A Resolution Certifying and Requesting County of Lake Collect Special Tax (Direct Assessments) on the 2024-2025. Placed on the agenda by SSA Gloria Fong.

Bostock would this be a tax just this year. Gloria explained in March CPI measure L, come July when I get the table this is what comes out of it. No ballot measure. Gets added to property tax bills. Gloria.

Martinelli/Bostock motion to approve 7b as written. ayes: Bostock, Cline Martinelli, Stephenson, Comisky. NOES: None. ABSENT. **MOTIONED CARRIED**

7.c. Consider and approve Napa County Professional Services Agreement (replaces previously negotiated agreement). Placed on the agenda by Chief Matt Ryan.

Amended agreement, non-renewal letter by county of Napa, Current agreement expires September 1st. Oes current rate is \$34.59-427.77. Agreement still 2-0 for apparatus. Page 1 first day of August will be changed to September. Comisky this is the agreement Napa County fire; we also have one with Napa AMR, when we go over the county line also.

Bostock / Stephenson motion to approve 7c as written. ayes: Cline Martinelli, Stephenson, Comisky. NOES: None. ABSENT: **MOTIONED CARRIED**

7.d. Consider and approve Intergovernmental Agreement Regarding Transfer (IGT) of Public Funds & rescind July Voluntary Rate Range Program agreement item and authorize chief to execute agreement. Placed on the agenda by SSA Gloria Fong.

Cline/Bostock motion to approve 7d as written. ayes: Bostock, Cline Martinelli, Stephenson, Comisky. NOES: None. ABSENT: **MOTIONED CARRIED**

- 7.e. Consider and approve Peraton Agreement for interface from CAD at Cal Fire Sonoma Lake Napa Unit. Placed on the agenda by Chief Paul Duncan

Pushed data out of CAD to tablets to make things more accurate. We didn't account for the image trend last time, so this is the bill for the CAD interface and image trend. Ongoing maintenance \$1100 after the two years. BC Avansino, this is for CAD to push to image trend. This will help with Karins workload. Martinelli is worried about the company getting information and making it a security risk. CalFire uses the CAD program and CalFire has used it for many years. BC Avansino this bring us in more in line with industry standards, this is a normal thing to have in place. Each call personnel goes on they do a patient care report on. This cad interface will be very time saving to everyone involved. Peraton talks to one program and then that talks to other programs. We are paying for the License.

Cline/Stephenson motion to approve 7e as written. Ayes: Bostock, Cline Martinelli, Stephenson, Comisky. NOES: None. ABSENT: **MOTIONED CARRIED**

- 7.f. Consider and approve argument in favor of Measure T (July's Resolution calling for special election for purpose of establishing a new appropriations limit). Placed on the agenda by President Jim Comisky.

We are not asking for anymore money. Measure T has to be added on the ballot every 4 years, to be able to spend the money already brought in.

Cline/Bostock motion to approve 7f as written. ayes: Bostock, Cline Martinelli, Stephenson, Comisky. NOES: None. ABSENT: **MOTIONED CARRIED**

8. Consent Calendar Items: (Approval of consent calendar items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion. Any Board member may request that an item be removed from the consent calendar for discussion later.)

8.a. July 16, 2024 - Regular Meeting Minutes

8.b. Warrants – August

Payroll amount is \$112,299.58 instead of \$113,924.37, additions of \$206.77 to US Bank Voyager and \$24,558.26 to Lincoln Leavitt. New warrant total is \$273,833.60.

Martinelli asked about why the insurance went up. Due to high-risk fire.

Cline/Stephenson motion to approve consent calendar as amended. ayes: Bostock, Cline Martinelli, Stephenson, Comisky. NOES: None. ABSENT: Bostock. **MOTIONED CARRIED**

9. **Bostock/Cline** Motion to Adjourn Meeting at 735pm all in favor.

Respectfully submitted by

Karin Collett Office Technician

READ AND APPROVED BY

South Lake County
 Fire Protection District
 Cost Accounting Management System
 Invoice Audit Trail

Detail Report by Vendor, Invoice
 Run Date: 09/13/2024 02:42:13pm By: GF

Selection Criteria:
 Include Inv Batch No: SLCF 09/20/2024

Report Template:
 AP Invoice Report
 C:\Apps\Lsladmin\Wincams\Lslfiles\Report\Criteria\AP Invoice Report.rst

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Desc
	ACTION SANITARY	533839	08/20/2024	PORTABLE TOILET SERVICE	357-9557-795-14-00-60	50.00	
	ACTION SANITARY	534163	09/01/2024	EX6021 PORTABLE TOILET & SINK	357-9557-795-28-30-60	193.05	
	WILLIAM L ADAMS PC	434	09/03/2024	LEGAL EXPENSE ME 08/31/24	357-9557-795-23-80-SP	276.50	
	JENE MARIE ANDERTON	21	09/12/2024	EMS CONSULTANT	357-9557-795-23-80-AB	1,500.00	
	ARBA	8518OCT2024	09/03/2024	GROUP LIFE FOR PCFS	357-9557-795-03-30-G	216.32	
	CALLAYOMI CO WATER DISTRICT	80 082824	09/03/2024	WATER USAGE	357-9557-795-30-00-WO	859.76	
	CALLAYOMI CO WATER DISTRICT	81 082824	09/03/2024	WATER USAGE	357-9557-795-30-00-WF	54.27	
	CASCADE SOFTWARE SYSTEMS	INV-01209	09/01/2024	ACCTG SFTWR CLOUD HOST MB 09/01/24	357-9557-795-28-30-60	190.00	
	COBB AREA WATER DISTRICT	185 082224	08/26/2024	WATER USAGE	357-9557-795-30-00-W2	193.85	
	KANDI L COTTER	CLEAN081824	08/31/2024	CLEANING STATION	357-9557-795-14-00-60	250.00	
	COUNTY OF LAKE SOLID WASTE	257 083124	08/31/2024	GARAGE DISPOSAL	357-9557-795-30-00-G0	41.86	
	CROSS CONNECTIONS EMERGENCY SERVICE	2024124SLCFPD	02/19/2024	1417A RADIO PACKAGE	357-9557-795-62-79-60	3,507.24	
	CROSS CONNECTIONS EMERGENCY SERVICE	2024124SLCFPD	02/19/2024	1417A RADIO PACKAGE	357-9557-795-62-79-60	3,507.25	
	DC CUSTOMS, INC	200359	08/26/2024	CAMPER SHADE UNIT FOR B1417A UTLTY	357-9557-795-17-00-60	1,263.81	
	BARBARA HORST	HORSTSEP2024	09/05/2024	OPEB REIMBURSEMENT	357-9557-795-03-30-R	624.74	
	LAKE COUNTY SPECIAL DISTRICTS	2200820 101524	08/15/2024	SEWER USAGE	357-9557-795-30-00-S0	62.93	
	LAKE COUNTY SPECIAL DISTRICTS	2202596 101524	08/15/2024	SEWER USAGE	357-9557-795-30-00-SF	62.93	
	LIFE ASSIST INC	1499578	08/31/2024	EMS SUPPLIES	357-9557-795-19-40-MS	2,034.76	
	LIFE ASSIST INC	1500318	08/31/2024	EMS SUPPLIES	357-9557-795-19-40-MS	54.06	
	LIFE ASSIST INC	1501552	08/31/2024	EMS SUPPLIES	357-9557-795-19-40-MS	68.97	
	LIFE ASSIST INC	1502460	08/31/2024	EMS SUPPLIES	357-9557-795-19-40-MS	953.87	
	LIFE ASSIST INC	1504209	08/31/2024	EMS SUPPLIES	357-9557-795-19-40-MS	549.91	
	LIFE ASSIST INC	1505578	08/31/2024	EMS SUPPLIES	357-9557-795-19-40-MS	115.83	
	LOCH LOMOND MUTUAL WATER	31 092024	09/20/2024	WATER USAGE	357-9557-795-30-00-W4	125.00	
	DENNIS DAVID MAHONEY	157	08/28/2024	LANDSCAPE SERVICE	357-9557-795-18-00-60	425.00	
	STEVEN MORSE	MORSE071524-2	07/15/2024	REIMB DRIVER OP IB TUITION	357-9557-795-28-30-T	300.00	
	PG AND E	699137074150820	08/21/2024	ELECTRIC CHGS	357-9557-795-30-00-E2	954.20	
	PG AND E	699137074150820	08/21/2024	ELECTRIC CHGS	357-9557-795-30-00-EF	359.85	
	PG AND E	699137074150820	08/21/2024	ELECTRIC CHGS	357-9557-795-30-00-E4	177.07	
	PG AND E	699137074150820	08/21/2024	ELECTRIC CHGS	357-9557-795-30-00-E0	1,866.76	
	PG AND E	699137074150820	08/21/2024	ELECTRIC CHGS	357-9557-795-30-00-E3	1,057.05	

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Desc
	PG AND E	699137074150820	08/21/2024	ELECTRIC CHGS	357-9557-795-30-00-E0	339.44	
	PG AND E	8330837-9	09/04/2024	STA 63 ENGINEERING ADVANCE	357-9557-795-23-80-SP	3,000.00	
	PROFESSIONAL SALES AND SERVICE	31504	09/10/2024	OXYGEN TRANSDUCER M6011	357-9557-795-28-48-60	341.72	
	SACRAMENTO METROPOLITAN FIRE DIST	2000011017	09/06/2024	GEMT PER TRANSPORT & HOST FEE	357-9557-795-28-48-GE	420.29	
	SOUTH LAKE COUNTY FIRE PROTECTION D	CY24PPGMETIGT4	08/30/2024	CY2024 PPGEMTIGT 4 OF 4 CONTRIB	357-9557-795-28-48-GE	20,654.82	
	SOUTH LAKE COUNTY VOL FF ASSOCIATIO	SLCVFA061824	08/15/2024	REIMB JUNE CVR,RED FLG TRAVEL CLAIM	357-9557-795-29-50-P	501.93	
	SOUTH LAKE COUNTY VOL FF ASSOCIATIO	SLCVFA070424	08/15/2024	REIMB THOMPSON FIRE TRAVEL CLAIM	357-9557-795-29-50-P	943.00	
	SOUTH LAKE COUNTY VOL FF ASSOCIATIO	SLCVFA070924	08/15/2024	REIMB SHELLY FIRE TRAVEL CLAIM	357-9557-795-29-50-P	2,084.72	
	US BANK VOYAGER	8690837252434	08/24/2024	FUEL FOR EX6021	357-9557-795-29-50-00	210.95	
	US BANK			VARIOUS (SEE ATTACHED)		69.62	
	U.S.BANK			VARIOUS (SEE ATTACHED)		18,137.65	
					TOTAL	68,600.98	

NOTE: WARRANT LIST TO BE CORRECTED
TUESDAY TO INCLUDE 2 INVOICES, AT&T
AND WITTMAN ENTERPRISES.

Check No	Merchant Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Desc
	RECORD BEE	6846554	08/12/2024	LEGAL PUBLICATION	357-9557-795-24-00-00	69.62	
					SUBTOTAL		
RE 09/09/24	STATUS: Approved						
	JAMF SOFTWARE LLC	1010033295	09/09/2024	DEVICE MGMT SOFTWARE ME 10/09/24	357-9557-795-28-30-60	88.00	
	ARMED FORCE PEST CONTROL	103621	08/06/2024	PEST CONTROL	357-9557-795-18-00-63	20.00	
	ARMED FORCE PEST CONTROL	104056	08/14/2024	PEST CONTROL	357-9557-795-18-00-63	90.00	
	ARMED FORCE PEST CONTROL	104488	08/23/2024	PEST CONTROL	357-9557-795-18-00-62	80.00	
	ARMED FORCE PEST CONTROL	104577	08/26/2024	WEED ERADICATION BI-ANNUAL SPRAYING	357-9557-795-18-00-60	798.00	
	ICE WATER CO	122319	08/31/2024	HYDRATION FOR STATIONS	357-9557-795-13-00-60	101.55	
	MATHESON TRI GAS INC	12299 083124	08/31/2024	MEDICAL OXYGEN	357-9557-795-19-40-0	213.38	
	BOBS VACUUMS & JANITORIAL	13269	08/13/2024	CLEANING SUPPLIES	357-9557-795-14-00-63	41.63	
	BOBS VACUUMS & JANITORIAL	13298	08/21/2024	CLEANING SUPPLIES	357-9557-795-14-00-62	397.02	
	BOBS VACUUMS & JANITORIAL	13334	08/28/2024	CLEANING SUPPLIES	357-9557-795-14-00-60	328.08	
	AW EQUIPMENT REPAIR INC	1377	07/30/2024	VEHICLE REPAIR E6011	357-9557-795-17-00-60	957.05	
	AW EQUIPMENT REPAIR INC	1384	08/01/2024	VEHICLE C SVC & REPR WT6011	357-9557-795-17-00-60	3,300.00	
	AW EQUIPMENT REPAIR INC	1395	08/26/2024	VEHICLE DIAGNOSIS & REPR WT6211	357-9557-795-17-00-60	525.00	
	SCIENTIFIC SALES INC	141967	09/10/2024	WEATHER STATION REPL	357-9557-795-28-30-60	1,271.99	
	LAKE COUNTY WASTE SOLUTIONS	176184747U033	09/01/2024	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G2	82.67	
	LAKE COUNTY WASTE SOLUTIONS	176184758U033	09/01/2024	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G0	194.74	
	LAKE COUNTY WASTE SOLUTIONS	176184789U033	09/01/2024	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G3	72.14	
	HARDESTERS	495477	08/31/2024	STA 63 WASHER REPR	357-9557-795-18-00-63	42.41	
	HARDESTERS	493415	08/31/2024	STA 60 LOCK FOR UPSTAIRS CLOSET	357-9557-795-18-00-60	95.59	
	HARDESTERS	495292	08/31/2024	TRAINING SUPPLIES	357-9557-795-28-30-T	88.93	
	HARDESTERS	493287	08/31/2024	STA 63 EXTENSION CORD	357-9557-795-14-00-63	36.45	
	HARDESTERS	495579	08/31/2024	OPERATION FORCE MULTIPLIER-EXTINGUI	357-9557-795-28-30-60	53.60	
	LAKE PARTS INC	19588 083124	08/31/2024	VEHICLE PARTS U6011	357-9557-795-17-00-60	495.94	
	BRANDON SKINNER	284	09/11/2024	LIGHT UPGRADE STA 60	357-9557-795-18-00-60	1,250.00	
	SPACE EXPLORATION TECHNOLOGIES CORP	287554974473195	09/10/2024	MOBILE INTERNET B1417A	357-9557-795-12-00-60	379.67	
	MEDIACOM	30128147 091624	08/07/2024	INTERNET SVC	357-9557-795-12-00-63	105.01	
	MEDIACOM	30165883 092624	08/17/2024	INTERNET SVC	357-9557-795-12-00-62	105.01	
	MEDIACOM	30173705 092624	08/17/2024	INTERNET SVC	357-9557-795-12-00-60	89.99	
	US POSTAL SERVICE	37	08/23/2024	MAILING SUPPLIES	357-9557-795-22-71-60	146.00	
	ROY COWAN RECYCLE	380386	09/11/2024	FUEL BARRELS	357-9557-795-28-30-62	237.05	
	NICK BARBIERI TRUCKING, LLC	40514	06/27/2023	DIESEL (300GAL) STA 62	357-9557-795-29-50-00	1,465.28	
	HIDDEN VALLEY LAKE CSD	50050000 083024	09/03/2024	WATER/SEWER	357-9557-795-30-00-W3	230.05	
	FERRELLGAS	RN10510171	08/26/2024	PROPANE FILL & ANNUAL TANK RENTAL	357-9557-795-30-00-P3	50.00	
	FERRELLGAS	RN10510169	08/26/2024	PROPANE FILL & ANNUAL TANK RENTAL	357-9557-795-30-00-P2	50.00	
	FERRELLGAS	RN10510170	08/26/2024	PROPANE FILL & ANNUAL TANK RENTAL	357-9557-795-30-00-P0	50.00	
	FERRELLGAS	RN10510172	08/26/2024	PROPANE FILL & ANNUAL TANK RENTAL	357-9557-795-30-00-P4	50.00	
	FERRELLGAS	1127501294	08/26/2024	PROPANE FILL & ANNUAL TANK RENTAL	357-9557-795-30-00-P0	403.69	
	NICK BARBIERI TRUCKING, LLC	59536	09/13/2023	DIESEL (395GAL) STA 62	357-9557-795-29-50-00	2,599.22	
	AMAZON	7864222	09/05/2024	BATTERY REPL FOR SCBAS	357-9557-795-17-00-60	64.39	
	STERICYCLE INC	8008057622	08/16/2024	MEDICAL WASTE MB 09/01/24	357-9557-795-19-40-MW	99.21	
	VERIZON WIRELESS	9972470426	08/26/2024	CELLULAR SVC ME 09/26/24	357-9557-795-12-00-62	1,017.92	
	STREAMLINE SOFTWARE INC	D933AAE6-0019	09/01/2024	WEBSITE HOSTING MB 09/01/24	357-9557-795-28-30-60	355.00	
	ZOOM VIDEO COMMUNICATIONS INC	INV272567812	09/11/2024	BOARD MTG REMOTE ACS ME 10/10/24	357-9557-795-23-80-SP	15.99	
					SUBTOTAL	18,137.65	

South Lake County
 Fire Protection District
 Cost Accounting Management System
 Budget Expenditure Ledger Report

		Orig Budget	Adj Budget	Expenditures	Unencumbered Balance	% Committed	Pending Exp
795	(Budget Exp Acct) Accts Payable						
01-11	Salaries & Wages-Permanent	6,300.00	6,300.00	0.00	6,300.00	0.00	900.00
01-12	Salaries & Wages-Temporary	150,000.00	150,000.00	0.00	150,000.00	0.00	69,105.10
01-13	Salaries & Wages-Overtime	36,750.00	36,750.00	0.00	36,750.00	0.00	71,360.99
02-21	FICA/Medicare-Emplyr Share	14,768.00	14,768.00	0.00	14,768.00	0.00	10,891.00
03-30	Insurance	35,595.00	35,595.00	0.00	35,595.00	0.00	3,697.90
03-31	Unemployment Insurance	3,604.00	3,604.00	0.00	3,604.00	0.00	251.86
04-00	Workers Compensation	31,101.00	31,101.00	0.00	31,101.00	0.00	29,289.00
09-00	Payroll Clearing	0.00	0.00	0.00	0.00	N/A	107,453.67
11-00	Clothing & Personal Supplies	25,200.00	25,200.00	0.00	25,200.00	0.00	0.00
12-00	Communications	23,100.00	23,100.00	0.00	23,100.00	0.00	3,736.65
13-00	Food	2,625.00	2,625.00	0.00	2,625.00	0.00	506.43
14-00	Household Expense	15,750.00	15,750.00	0.00	15,750.00	0.00	1,403.18
15-10	Insurance-Other	90,000.00	90,000.00	0.00	90,000.00	0.00	87,558.26
17-00	Maintenance-Equipment	101,000.00	101,000.00	0.00	101,000.00	0.00	10,778.60
18-00	Maint-Bldgs & Imprvmts	92,014.00	92,014.00	0.00	92,014.00	0.00	6,576.13
19-40	Medical Expense	55,500.00	55,500.00	0.00	55,500.00	0.00	11,921.57
20-00	Memberships	6,510.00	6,510.00	0.00	6,510.00	0.00	200.00
22-70	Office Supplies	5,000.00	5,000.00	0.00	5,000.00	0.00	707.03
22-71	Postage	2,751.00	2,751.00	0.00	2,751.00	0.00	146.00
23-80	Professional, Specialized Svc	4,899,698.00	4,899,698.00	0.00	4,899,698.00	0.00	15,087.52
24-00	Publications & Legal Ntcs	1,155.00	1,155.00	0.00	1,155.00	0.00	69.62
27-00	Small Tools & Instruments	3,675.00	3,675.00	0.00	3,675.00	0.00	69.21
28-30	Special Dept Supp & Svcs	79,720.00	79,720.00	0.00	79,720.00	0.00	22,145.28
28-48	Special Dept Ambulance Exp	110,259.00	110,259.00	0.00	110,259.00	0.00	54,221.49
29-50	Transportation & Travel	20,500.00	20,500.00	0.00	20,500.00	0.00	8,037.21
30-00	Utilities	100,000.00	100,000.00	0.00	100,000.00	0.00	28,369.52
38-00	Inventory Items	21,000.00	21,000.00	0.00	21,000.00	0.00	182.31
48-00	Taxes & Assessments	210.00	210.00	0.00	210.00	0.00	0.00
61-60	Bldgs & Imprv	0.00	0.00	0.00	0.00	N/A	0.00
62-72	Autos & Light Trucks	0.00	0.00	0.00	0.00	N/A	0.00
62-74	Cap FA-Eqt Other	0.00	0.00	0.00	0.00	N/A	0.00
62-79	Pr Yr	0.00	0.00	0.00	0.00	N/A	7,014.49
90-91	Contingencies	237,699.00	237,699.00	0.00	237,699.00	0.00	0.00
* 795 Subtotal		6,171,484.00	6,171,484.00	0.00	6,171,484.00	0.00	551,680.02
** Grand Total		6,171,484.00	6,171,484.00	0.00	6,171,484.00	0.00	551,680.02

COUNTY OF LAKE
OFFICE OF THE AUDITOR-CONTROLLER



COUNTY OF LAKE

BUDGET TRANSFER

Fiscal Year: 2024-25

Budget Title: <u>South Lake County Fire Protection District</u>	Budget Transfer # <u>B</u> (Auditor's Office Completes this section)
---	---

TRANSFER FROM:

TRANSFER TO:

From: Fund 357 Dept 9557
(000) (0000)

<u>Account</u> (000.00-00)	<u>Account Title</u>	<u>Amount</u>
<u>795.23-80</u>	<u>Prof, Spec Services</u>	<u>\$50000</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

To: Fund 357 Dept 9557
(000) (0000)

<u>Account</u> (000.00-00)	<u>Account Title</u>	<u>Amount</u>
<u>795.01-13</u>	<u>Salaries, Wages-OT</u>	<u>\$ 50000</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Department's justification & explanation of why transfer is necessary:

To cover unanticipated expenses

Authorized Department Signature:  _____ Date: 8/30/24

APPROVED DENIED

CHAIRPERSON, DISTRICT DATE

Auditor-Controller Use Only

Date _____ JE# _____ By: _____

COUNTY OF LAKE
OFFICE OF THE AUDITOR-CONTROLLER

COUNTY OF LAKE

BUDGET TRANSFER

Fiscal Year: 2024-25

Budget Title: <u>South Lake County Fire Protection District</u>	Budget Transfer #B _____ (Auditor's Office Completes this section)
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TRANSFER FROM:

TRANSFER TO:

From: Fund <u>357</u> Dept <u>9557</u>	To: Fund <u>357</u> Dept <u>9557</u>	
(000) (0000)	(000) (0000)	
<u>Account</u> (000.00-00)	<u>Account Title</u>	<u>Amount</u>
<u>795.23-80</u>	<u>Prof, Spec Services</u>	<u>\$7015</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Department's justification & explanation of why transfer is necessary:

To cover unanticipated expenses _____

Authorized Department Signature: _____ Date: _____

APPROVED DENIED

CHAIRPERSON, DISTRICT DATE

Auditor-Controller Use Only

Date _____ JE# _____ By: _____