



**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, October 17, 2023, 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. Consideration for first responder of life support agreement with Napa County AMR. Placed on the agenda by Chief Mike Marcucci.  
 MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_
  - 7.b. Consideration for approval of draft financial statements for fiscal years ending 2021 and 2022 prepared by Fechter & Company CPAs. Placed on the agenda by Staff Services Analyst Gloria Fong.  
 MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_

7.c. Consideration for approval of Resolution No. 2023-24-07 A Resolution Transferring, Establishing and Appropriating Over-Realized / Unanticipated Revenues from Fire Mitigation Fees. Placed on the agenda by Staff Services Analyst Gloria Fong.

MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_

7.d. Consideration for approval of Resolution No. 2023-24-08 A Resolution Establishing and Appropriating Over-Realized / Unanticipated Revenues from State of California Department of Forestry and Fire Protection Grant Agreement 5GG20109 (20-FP-LNU-0095) for the Middletown and Cobb Community Evacuation Route Project. Placed on the agenda by Staff Services Analyst Gloria Fong.

MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_

7.e. Board President tasks the Equipment and Facilities Committee with review and report back to Board of Training Tower inspection requirement/recommendation.

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. Meeting Minutes – September

8.b. Warrants – October

9. Motion to Adjourn Meeting:

Posted Oct. 13, 2023 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](mailto: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/89464102957>

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

Meeting ID: [894 6410 2957](https://us02web.zoom.us/j/89464102957)

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

**South Lake Fire Safe Council  
Meeting Minutes  
September 6, 2023**

**Call to Order:** Meeting was called to order. Lewis, Englander, Erme and Wenckus present. Also present were Speaker Joel Jernigan from State Farm Insurance and many community members.

Meeting was totally devoted to Mr. Jernigan's presentation. Much of that time was spent on the California Fair Plan. He also addressed actions people can take to make their homes as safe as possible from wild fires. He answered questions which people brought. He also said that insurance costs tend to be cyclical and may improve in the future.

**Meeting adjourned.**

# Chief Report 10/13/2023

## **North Division Operations:**

There will be no change in staffing until we see significant wet weather. We will continue at peak for now. This will also dictate when our Amador staffing starts.

The State Excavator with Masticator finished working on the Highway 29 stretch between Diener Road and DNA Rock. They were able to do some roadside clearing coming into Camp and will now be working in Boggs Forest for the next couple of months.

A meeting was held with CLERC, Chief Wink's Pre-Fire shop, the Northshore Fuels Crew, and staff on the fuel-related projects around the lake. There has been a lot of progress on project tracking, resource utilization, and prioritizing those projects.

## **Camp Operations:**

There is no change in the crew counts as we continue to support two full crews. An early Camp Audit is scheduled for November, which staff is actively preparing for.

## **South Lake Operations:**

For the Old E6011, District Staff has been working with GovDeals, the company that will assist us with selling the engine.

A new Ambulance will be received in the next couple of weeks. There will be some prep time to get it to response status (radios/lettering/outfitting), pushing the 'response ready' date into mid-December.

The District Excavator has been busy working around Hidden Valley Lake. There are several projects on the docket for them, including work on the Seigler Springs corridor.

I am still working on the move for the Air Curtain Burner. We have a site to move to, requiring some prep work. Once the work is completed, we will move the machine. The likely resumption of fuel disposal will start in early 2024.

Station 63 upgrade is working its way through the County approval process. The modified setbacks had to be approved by the planning department, which caused some slight delays. Nothing significant, just working through the hurdles.

NCPA donated several vehicles for our staff to practice vehicle extrication on. We are working to ensure that they are in Junk status, and we have a vehicle recycler who will haul the remains away after the training sessions.

End of Report  
Paul

## FINANCE COMMUNICATIONS 10/13/23

This month's agenda includes resolutions for movement of funds.

The warrant list has been condensed to make it easier to read.

This month's warrant list includes large payment to AT&T. During the 2021-2022 fiscal year, charges beginning in the month of October dropped off the bills and we were told we'd receive bill catching up for dropped charges once the contract negotiations were complete. That happened in April of 2022 where I found some duplication in billing and had been back and forth with different reps trying to resolve before paying the full bill. The \$1,586.65 amount broken down is \$354.45 current charges and \$1,232.20 for the 2021-2022 fiscal year.

Note that the budget summary format the last few months are different than what I provided last fiscal year. Revenue, I'm having to manually prepare because the CAMs version is a bit too much and can be confusing to read. There isn't much activity in revenue other than what is collected by the fire district. The property tax revenue activity doesn't appear until the month of December. And, yes YTD September Ambulance revenue (acct 465.68-60) is at 48% of budget for the 1<sup>st</sup> quarter and due in part to the PP GEMT IGT and hope to have more details next month.

Property tax bills have gone out and we are starting to receive inquiries. Some talking points are below. The ballot measure and cpi increases can be found the fire district's website, <https://southlakecountyfire.org/mt-content/uploads/2022/10/2022-23-rates.pdf>. Please note I haven't posted 2023-2024 rate, which is 11.80 per unit, up from 11.08.

- Its purpose is to meet the cost of continuing to provide same level of fire and emergency medical services.
- November 6, 2018 is a voter approved assessment (or charge). The ballot measure L went out to each registered voter.
- Replaces assessment (or charge) the last approved by the registered voters in 2002, that remained the same rate for 12 years.
- Assessments (or charges) are based on the assessor's per parcel use description.
- Vacant, orchard/vineyard parcels increased from \$35 to between \$160 and \$200 depending upon the acreage of the parcel.
- Residential, multi-dwelling (i.e. duplex, triplex) parcels increased from \$52.50 and \$87.50 to between \$200 and \$450, depending on its dwelling size.
- Commercial parcels increased from \$87.50 and \$262.50 to between \$1,650 and \$2,500, depending on the square foot size of the building on the parcel.
- The assessment (or charge) is adjusted annually by the change in the consumer price index (cpi) and remains unchanged if cpi is less than zero.

Lastly, \$198k was received due to an overpayment in the 4<sup>th</sup> quarter Cal Fire invoice, which means the decrease in reserves \$217k in adopted budget will be returned as long as things stay within the budgetary amounts.

End,

SSA Gloria Fong



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

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

October 17, 2023

Fechter & Company  
Certified Public Accountants  
3445 American River Drive, Suite A  
Sacramento, California 95864

This representation letter is provided in connection with your audits of the financial statements of South Lake County Fire Protection District, which comprise the respective financial position of the governmental activities and each major fund as of June 30, 2022 and 2021, and the respective changes in financial position and, where applicable, cash flows for the years then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of October 17, 2023, the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 9, 2021 including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We agree to the attached listing of adjusting entries provided as a result of your audit, and take responsibility for the effects of these adjustments. We understand that the effects of these adjustments will reconcile the County financial reports to the audited financial statements as they are presented.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.
- 11) Estimates of collectability and the respective allowance for doubtful accounts based on the Wittman receivables reports is reasonable and accurate.

**Information Provided**

- 12) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of South Lake County Fire Protection District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 14) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 17) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 18) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 19) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

**Government-specific**

- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have appropriately disclosed all information for conduit debt obligations in accordance with [GASBS No. 91](#) .
- 26) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 29) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The value of donated assets has been reported at fair market value at the time of donation in accordance with GAAP.
- 31) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements include all fiduciary activities required by [GASBS No. 84](#) .
- 34) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#) , as amended.
- 35) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 37) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 38) Provisions for uncollectible receivables have been properly identified and recorded.
- 39) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 40) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 41) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.



- 42) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 43) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 44) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 47) With respect to the Schedules of Revenues and Schedules of Expenditures of the General Fund:
  - a) We acknowledge our responsibility for presenting the Schedule of Revenues and Schedule of Expenditures in accordance with accounting principles generally accepted in the United States of America, and we believe the Schedules of Revenues and Schedules of Expenditures, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Schedules of Revenues and Schedules of Expenditures have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the Schedules of Revenues and Schedules of Expenditures are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

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

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

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

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

**SOUTH LAKE COUNTY  
FIRE PROTECTION DISTRICT**

**ANNUAL FINANCIAL REPORT  
WITH  
INDEPENDENT AUDITOR'S REPORT THEREON**

**JUNE 30, 2022 AND 2021**

DRAFT pending review

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
South Lake County Fire Protection District  
Middletown, California

### Opinion

We have audited the accompanying financial statements of the governmental activities and each major fund of South Lake County Fire Protection District as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise South Lake County Fire Protection District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major funds of South Lake County Fire Protection District as of June 30, 2022 and 2021, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

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

### Responsibilities of Management for the Financial Statements

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

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

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

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

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

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

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

Board of Directors  
South Lake County Fire Protection District  
Middletown, California

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Fechter & Company  
Certified Public Accountants

Sacramento, California  
October 2, 2023

DRAFT pending review

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

DRAFT pending review

## **SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**

### **Management's Discussion and Analysis June 30, 2022 and 2021**

The following discussion and analysis of the South Lake County Fire Protection District (Fire District) and its financial performance provides an overview of the Fire District's financial activities, prepared by its administrative staff for the fiscal years ending June 30, 2022 and 2021. This discussion and analysis should be read in conjunction with the Fire District's financial statements and accompanying notes, which follow this introduction.

#### **BACKGROUND:**

The Fire District was formed in 1925 as the Middletown Fire Protection District and later renamed as the South Lake County Fire Protection District on March 18, 1987. In 1949, the Fire District annexed the areas of the geothermal geyser industry. In October of 1989, the Fire District annexed 6,500 acres in the Loch Lomond area. In September of 2006, the Fire District annexed 17,000 acres in the Jerusalem Valley area. The Fire District was staffed exclusively with volunteers until the first paid member was employed in 1978. The Fire District's four fire stations located in Cobb, Hidden Valley Lake, Loch Lomond, and Middletown provide fire protection and emergency medical services to a combined growing population of 14,000 in the communities of Middletown, Hidden Valley Lake, Anderson Springs, Cobb, and Loch Lomond. The geographic area consists of 285 square miles in the southern portion of Lake County bound by Napa County on the south, Sonoma County on the west, Kelseyville Fire Protection District on the north, and Lake County Fire Protection District on the northeast. The Fire District also serves a portion of the geothermal geyser industry facilities on the western boundary of the Fire District. Two major state highways, State Route 29 and State Route 175, connect the communities and the adjacent counties.

In addition to fire protection and emergency medical services, the Fire District provides fire menace standby protection, public service assistance, and hazardous materials responses, as well as vegetation management. Additionally, the Fire District provides a four-element fire prevention program consisting of engineering, enforcement, education-information, and Volunteers in Prevention along with disaster preparedness planning. The Fire District also provides leadership in emergency incident management, mutual aid, and fire safe planning in a cost-effective and innovative manner within the Fire District.

Mutual aid agreements have been developed with California Department of Forestry and Fire Protection (CAL FIRE)/Napa County for fire protection and emergency medical services on Highway 29 between the Napa County line, the Robert Louis Stevenson Memorial State Park, as well as the area of the Lake/Napa County line on Butts Canyon and with neighboring fire protection districts.

The Fire District contains extensive areas of brush and timber that create high and extreme fire hazards to both urban and rural residential developments in which individual dwellings and small developments have been constructed with concentrations in the central and northern portions of the Fire District. Because of this, the Fire District has spearheaded and supported the South Lake Fire Safe Council's Chipper/Abatement Program. This program was started in 2005 and includes the completion of shaded fuel breaks to protect areas of Loch Lomond, the Rancheria, Pine Summit, Pine Grove, and North Seigler Springs located within the communities the Fire District services. Due to the economic climate, fuel reduction grants are more limited, come with more



## **SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**

### **Management's Discussion and Analysis June 30, 2022 and 2021**

#### **BACKGROUND** (continued)

restrictions, and require more community involvement. Because of the Council's commitment to stay active and work with people to keep our community safe, changes in their shaded fuel break program were made in order to comply with grant requirements. To remain competitive for grants and be able to continue the chipper program when funding sources become unavailable, a tax deductible annual supporting membership of \$25 is collected for this service that was in the past provided free of charge.

A five-member board of directors governs the Fire District. Board members are elected by the general population residing within the Fire District boundaries and serve for staggered four-year terms. The Fire District's structure consists of 27 paid call firefighters/volunteers and, to provide stability, the Fire District voted on June 15, 2000, to integrate their services by contracting for personnel with the California Department of Forestry and Fire Protection, staffing the Cobb and Hidden Valley stations 24 hours a day, 7 days a week each with a paramedic unit. These two stations also each house one (1) Type II fire engine and one (1) utility vehicle. Due to the Cobb Mountain elevation and likelihood of snow, located also at the Cobb station is one (1) Snowcat. Cobb and Loch Lomond's mountainous and rural area necessitated the acquisition of a 2,000-gallon water tender also located at the Cobb station. In addition, the Fire District operates at the Middletown station one (1) 3,000-gallon water tender, two (2) ambulances, one (1) Type I fire engine, one (1) Office of Emergency Type I fire engine, one (1) Type III fire engine, one (1) Rescue, and two (2) utility vehicles and at the Loch Lomond station, one (1) Type II fire engine and one (1) utility vehicle. Calls for service in the 2019/20 and 2018/19 fiscal years totaled 1,571 and 1,860, respectively. Of those calls during the fiscal years ending in 2020 and 2019, 69% and 68% of these requests, respectively, were for emergency medical services.

The Fire District also has one (1) Fire Marshal who handles code enforcement within the Fire District. In addition, the Fire District has one (1) full-time administrative officer and one (1) full-time clerk to handle the daily Fire District business.

The Fire Sirens, a Fire District auxiliary organization established April 1985, supports programs for the Fire District's operations. They have provided significant support to this Fire District by raising funds to purchase equipment for the fire department. They also support personnel during training and emergency incidents by providing food and beverages.

Due to the loss of geothermal tax revenue, fiscal constraints encouraged the Fire District to negotiate with Calpine an agreement to provide Emergency Medical Services (Basic and Advanced Life Support), certifiable training to Calpine employees in Standard Industrial First Aid, First Responder, and CPR, as well as Fire Prevention and Control training, along with OSHA compliance training to the Calpine Health and Safety group. The Fire District also works with Calpine to coordinate the Geysers' Emergency Preparedness and Response Plans and conduct Emergency Response Drills.

## **SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**

### **Management's Discussion and Analysis June 30, 2022 and 2021**

#### **FINANCIAL REPORTING:**

The Fire District maintains its accounts in accordance with Accounting Principles Generally Accepted in the United States of America for proprietary enterprise funds as prescribed by the Government Accounting Standards Board (GASB).

In developing and evaluating the Fire District's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability.

Budgetary control over spending is maintained by adoption of an annual budget. Spending and revenues are constantly monitored by comparisons of actual revenues and expenditures with planned revenues and expenditures for the period.

Fire District financial policies are established and set through Board action and are continually reviewed. The Fire District's accounting and financial developments are monitored by the County of Lake Auditor-Controller and audited through an annual independent audit.

#### **FINANCIAL HIGHLIGHTS:**

- Property tax allocations received in the fiscal years ended June 30, 2022 and 2021 were \$3,471,878 and \$3,371,434, or 68% and 63% of the Fire District's total revenue, respectively. Additionally, the allocation includes a 2002 voter approved direct assessment the County collects from each parcel on the Fire District's behalf. Residents voted to increase this special assessment during the November 6, 2018 election which resulted in a significant increase in total property taxes and assessments received starting in 2020.
- Intergovernmental revenues received from other agencies accounted for \$112,847 and \$432,743 of the Fire District's operating revenue in the fiscal years ended June 30, 2022 and 2021, respectively. This includes funds related to cooperative agreements received from agencies such as the State Office of Emergency Services and the State Department of Forestry and Fire Protection.
- The Fire District collected charges for services and fees for offsetting costs in providing specific services. In the fiscal years ended June 30, 2022 and 2021, this revenue accounted for \$947,041 and \$1,299,392, or 20% and 24% of the Fire District's operating revenue, respectively. Fees are collected to fund a portion of the costs for issuing burn permits, providing fire prevention services and enforcement, review of plans for new construction, including review of plans for automatic fire sprinkler systems and fire alarms, operations of certain types of business, such as restaurants, day care facilities, resorts and campground, and ambulance transports. The Fire District also receives through an agreement with Calpine remuneration for providing emergency medical services, training, and fire prevention for their geothermal facilities in the Geysers.

## **SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**

### **Management's Discussion and Analysis June 30, 2022 and 2021**

#### **FINANCIAL HIGHLIGHTS (continued)**

- Required as part of the annual adoption of the Fire Mitigation Fees Ordinance (No. 2114), the Fire District updated its Capital Fire Facilities and Equipment Plan based on projected new development. Development fees for new construction remained at the ordinance's maximum allowed amount of \$1.00 per square foot. The fees collected are used exclusively for any long-term capital facilities and equipment used by the Fire District for fire suppression or emergency medical services including station construction, station expansion, and fire or emergency medical apparatus. Development fees collected in the amount of \$154,442 in fiscal year ended 2022 and \$128,221 in fiscal year ended 2021 represents an incremental increase over the previous years, which may fluctuate with shifting home prices and new developments on an annual basis.

#### **ECONOMIC FACTORS:**

The Fire District considered the following economic factors in establishing both the 2022 and 2021 budgets:

- Anticipate minimal increases in the value of taxable properties.
- Continued demands for service.
- The need to maintain aged infrastructure and equipment.

As a result of these factors, the 2022 and 2021 budgets include:

- Appointed members to an ad hoc revenue committee to find additional revenue sources.
- Continuing integrated services with CAL FIRE.
- Other operating expenses maintained at existing levels.
- Maintaining aged infrastructure and equipment.
- Review Fire District's master plan and develop strategic plan.

Additional information regarding the District's financial statements may be obtained by contacting the District's management at:

P.O. Box 1360  
Middletown, California 95461

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

DRAFT pending review

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**  
**STATEMENTS OF NET POSITION**  
**JUNE 30, 2022 AND 2021**

<b>ASSETS</b>	<u>2022</u>	<u>2021</u>
Current assets		
Cash and investments	\$ 7,052,749	\$ 6,008,749
Accounts receivable, net	557,114	871,686
Total current assets	<u>7,609,863</u>	<u>6,880,435</u>
Capital assets, net	<u>2,071,428</u>	<u>2,075,418</u>
Total Assets	9,681,291	8,955,853
 <b>LIABILITIES</b>		
Current liabilities		
Accounts payable	4,969	2,106
Accrued payroll	24,454	6,402
Total Current Liabilities	<u>29,423</u>	<u>8,508</u>
Total Liabilities	29,423	8,508
 <b>NET POSITION</b>		
Invested in capital assets, net of related debt	2,071,428	2,075,418
Restricted for capital projects	214,324	75,667
Unrestricted	<u>7,366,116</u>	<u>6,796,260</u>
Total Net Position	<u>\$ 9,651,868</u>	<u>\$ 8,947,345</u>

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

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED  
JUNE 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	
Governmental Activities:					
Public Protection	\$ 3,945,947	\$ 831,230	\$ 112,847	\$ -	\$ (3,001,870)
Total Governmental Activities	<u>\$ 3,945,947</u>	<u>\$ 831,230</u>	<u>\$ 112,847</u>	<u>\$ -</u>	<u>(3,001,870)</u>
General Revenues:					
					\$ 3,481,878
					154,442
					11,148
					<u>58,925</u>
					<u>3,706,393</u>
					704,523
					<u>8,947,345</u>
					<u>\$ 9,651,868</u>

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

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED  
JUNE 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	
Governmental Activities:					
Public Protection	\$ 3,503,681	\$ 1,415,203	\$ 432,743	\$ -	\$ (1,655,735)
Total Governmental Activities	<u>\$ 3,503,681</u>	<u>\$ 1,415,203</u>	<u>\$ 432,743</u>	<u>\$ -</u>	<u>(1,655,735)</u>
General Revenues					
					\$ 3,371,434
					128,221
					23,800
					<u>97,741</u>
					<u>3,621,196</u>
					1,965,461
					<u>6,981,884</u>
					<u>\$ 8,947,345</u>

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

**FUND FINANCIAL STATEMENTS**

DRAFT pending review



**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
BALANCE SHEET  
JUNE 30, 2022**

	General Fund	Capital Projects	Combined Total
<b>ASSETS</b>			
Cash and investments	\$ 6,838,425	\$ 214,324	\$ 7,052,749
Accounts receivable, net	557,114	-	557,114
<b>Total Assets</b>	<b>\$ 7,395,539</b>	<b>\$ 214,324</b>	<b>\$ 7,609,863</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 4,968	\$ -	\$ 4,968
Accrued payroll	24,454	-	24,454
<b>Total Liabilities</b>	<b>29,422</b>	<b>-</b>	<b>29,422</b>
<b>FUND BALANCES</b>			
Assigned	5,131,126	214,324	5,345,450
Unassigned fund balance	2,234,991	-	2,234,991
	7,366,117	214,324	7,580,441
<b>Total Liabilities and Fund Balances</b>	<b>\$ 7,395,539</b>	<b>\$ 214,324</b>	<b>\$ 7,609,863</b>

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

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
BALANCE SHEET  
JUNE 30, 2021**

	General Fund	Capital Projects	Combined Total
<b>Assets</b>			
Cash and investments	\$ 5,933,082	\$ 75,667	\$ 6,008,749
Accounts receivable, net	871,686	-	871,686
<b>Total Assets</b>	<b>\$ 6,804,768</b>	<b>\$ 75,667</b>	<b>\$ 6,880,435</b>
<b>Liabilities</b>			
Accounts payable	\$ 2,106	\$ -	\$ 2,106
Accrued payroll	6,402	-	6,402
<b>Total Liabilities</b>	<b>8,508</b>	<b>-</b>	<b>8,508</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenues	115,811	-	115,811
<b>Fund Balances</b>			
Assigned	4,432,328	75,667	4,507,995
Unassigned fund balance	2,248,121	-	2,248,121
	6,680,449	75,667	6,756,116
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,688,957</b>	<b>\$ 75,667</b>	<b>\$ 6,764,624</b>

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

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEETS TO THE STATEMENTS OF NET POSITION  
JUNE 30, 2022 AND 2021**

	2022	2021
Total fund balances - governmental funds	\$ 7,580,441	\$ 6,756,116
<p>In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p>		
Capital assets at historical cost, net of accumulated depreciation	2,071,428	2,075,418
Deferred inflows of resources are reported in the Statement of Net Position but not the governmental fund financial statements	-	115,811
Net position of governmental activities	\$ 9,651,868	\$ 8,947,345

DRAFT pending review

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

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2022**

	General Fund	Capital Projects	Totals
<b>REVENUES</b>			
Taxes and assessments	\$ 3,481,878	\$ -	\$ 3,481,878
Intergovernmental revenues	112,847	-	112,847
Charges for services	947,041	-	947,041
Use of money and property	10,847	302	11,148
Mitigation fees	-	154,442	154,442
Other revenues	58,925	-	58,925
	<u>4,611,538</u>	<u>154,744</u>	<u>4,766,281</u>
<b>EXPENDITURES</b>			
Current			
Salaries and benefits	230,718	-	230,718
Services and supplies	3,424,453	-	3,414,273
Capital outlay	286,786	-	286,786
	<u>3,941,957</u>	<u>-</u>	<u>3,931,777</u>
Excess of revenues over (under) expenditures	669,581	154,744	824,325
Other Financing Sources (Uses)			
Transfers in	16,087	-	16,087
Transfers out	-	(16,087)	(16,087)
	<u>685,668</u>	<u>138,657</u>	<u>824,325</u>
Net changes in fund balances	685,668	138,657	824,325
Fund balances - July 1, 2021	<u>6,680,449</u>	<u>75,667</u>	<u>6,756,116</u>
Fund balances - June 30, 2022	<u><u>\$ 7,366,117</u></u>	<u><u>\$ 214,324</u></u>	<u><u>\$ 7,580,441</u></u>

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

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2021**

	General Fund	Capital Projects	Totals
<b>REVENUES</b>			
Taxes and assessments	\$ 3,371,434	\$ -	\$ 3,371,434
Intergovernmental revenues	432,743	-	432,743
Charges for services	1,299,392	-	1,299,392
Use of money and property	22,207	1,593	23,800
Mitigation fees	-	128,221	128,221
Other revenues	97,741	-	97,741
	<hr/>	<hr/>	<hr/>
Total revenues	5,223,517	129,814	5,353,331
<b>EXPENDITURES</b>			
Current			
Salaries and benefits	206,913	-	206,913
Services and supplies	3,006,190	-	3,006,190
Capital outlay	491,001	-	491,001
	<hr/>	<hr/>	<hr/>
Total expenditures	3,704,104	-	3,704,104
Excess of revenues over (under) expenditures	1,519,413	129,814	1,649,227
Other Financing Sources (Uses)			
Transfers in	396,667	-	396,667
Transfers out	-	(396,667)	(396,667)
	<hr/>	<hr/>	<hr/>
Net changes in fund balances	1,916,080	(266,853)	1,649,227
Fund balances - July 1, 2020	4,764,369	342,520	5,106,889
	<hr/>	<hr/>	<hr/>
Fund balances - June 30, 2021	<u>\$ 6,680,449</u>	<u>\$ 75,667</u>	<u>\$ 6,756,116</u>

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

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE STATEMENTS OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED  
JUNE 30, 2022 AND 2021**

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Change in Fund Balances, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

	2022	2021
NET CHANGE IN FUND BALANCES	\$ 824,325	\$ 1,649,227
<p>Amounts reported for governmental activities in the Statement of Activities are different because of the following:</p>		
<p>Deferred inflows of resources for revenues not available using the financial resources basis of measurement are still recognized on the Statement of Activities using the economic resources measurement focus.</p>		
Unavailable revenues collected in 2022	(115,811)	115,811
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay expenditures are therefore added back to fund balances	286,786	491,001
Depreciation expense not reported in governmental funds	(290,776)	(290,579)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 704,523	\$ 1,965,461

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

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the South Lake County Fire Protection District (The District) are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The District's reporting applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds and similar component units apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principal Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

**A. Description of the Reporting Entity**

The District was formed on March 10, 1925, by a resolution adopted by the Lake County Board of Supervisors. The purpose of the District under the Health and Safety Code is to provide and maintain any and all special service functions necessary for the prevention of fire and for the protection of life and property from fire and panic. The District maintains fire stations in Middletown, Cobb Mountain, Hidden Valley, and Loch Lomond.

The District's financial statements include the operations of all organizations for which the District's Governing Board exercises oversight responsibility (component units). Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

Reporting for a component unit can be blended or discretely presented. A blended component unit, although a legally separate entity, is in substance, part of the District's operation. A blended component unit is an extension of the District and so data from this unit would be combined with data of the District. A discretely presented component unit, on the other hand, would be reported in a separate column in the combined financial statements to emphasize it is legally separate from the District.

No operations of other entities met the aforementioned oversight criteria for inclusion or exclusion from the accompanying financial statements in accordance with GASB Statement No. 14, as amended by GASB No. 39.

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Basis of Presentation**

*Government-Wide Statements* – The statement of net position and the statement of activities report information on all of the non-fiduciary activities of the primary government and its component units. The effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and user charges for support. The District had no business-type activities to report for the years ended June 30, 2022 and 2021.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs are allocated from the general government activity to the public safety function based on relative percentages or prior year actual operating expenditures. Program revenues include 1) charges to customers who purchase, use, or directly benefit from the goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when reimbursable costs are incurred under the accrual basis of accounting. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

*Fund Financial Statements* – The accounts of the District are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions, or limitations. Separate financial statements are provided for each governmental fund. Major individual governmental funds are reported as separate columns in the fund financial statements.



**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Basis of Presentation (continued)**

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means that the amount of the transaction can be determined, and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues susceptible to accrual include property taxes, grants, donations, and charges for current services. The District uses an availability period of 60 days after year-end. Expenditures under the modified accrual basis of accounting are generally recognized when the related fund liability is incurred.

**GOVERNMENT FUND TYPES**

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

General Fund – This fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Fund – The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Budgets**

By State Law, the District's Governing Board must approve a tentative budget no later than June 30 and adopt a final budget no later than August 31. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements. Budgets are adopted on a basis consistent with the financial statements presented. Annual appropriated budgets are adopted for the general fund. All unused appropriations lapse at fiscal year-end.

These budgets are revised by the District's Governing Board during the fiscal year to give consideration to unanticipated income and expenditures. It is this final budget that is presented in the financial statements.

**D. Cash**

The District holds its cash in the County of Lake (the County) Treasury. The County maintains a cash and investment pool and allocates interest to the various funds based upon the average monthly cash balances. Information regarding categorization of investments can be found in the County's financial statements. A separate bank account is used by the District in order to deposit money on a timely basis. Withdrawals are limited to transfers to the County Treasury.

**E. Property Taxes**

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

The District participates in the County "Teeter Plan" method of property tax distribution and thus receives 100% of the District's apportionment each fiscal year, eliminating the need for an allowance for uncollectible accounts. The County, in return, receives all penalties and interest on the related delinquent taxes. Under the Teeter Plan, the County remits property taxes to the District base on assessments, not on collections, according to the following schedule: 55% in December, 40% in April, and 5% at the end of the fiscal year.

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. Long-Term Liabilities**

Non-current portions of long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group. Because of their spending measurement focus, expenditure recognition for governmental fund types does not include amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type liabilities.

**G. Assigned Fund Balance**

Assignments of the ending fund balance indicates the portions of fund balance not appropriable for expenditures or amounts segregated for a specific future use.

**H. Capital Assets**

Capital Assets, which include land, buildings, equipment, and vehicles, are reported in the applicable governmental activities column in the government-wide financial statements. The assets are recorded at historical cost or estimated cost if historical cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation. The District defines capital assets as assets with an initial individual cost of more than \$3,500 and an estimated useful life in excess of one year.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

Equipment and furniture	3-7 years
Buildings and Leasehold improvements	15-40 years

**I. Inter-Fund Transactions**

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reduction of expenditures in the fund that is reimbursed.

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other inter-fund transfers are reported as operating transfers.

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. Use of Estimates**

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

**K. Revenue Recognition**

The District receives revenues for performing emergency medical and ambulatory services to District residents. The District's policy for recognizing these revenues is billing and recording revenues as services are performed. Patient service revenues (ambulance revenues) are reported net of provisions for contractual allowances in the basic and fund financial statements. The District uses a recognition period of one-year for these revenues.

**L. Contingencies**

The District receives grants from various State and Federal agencies. Each grant is subject to audit by the grantor agency. It is uncertain whether a grant audit could produce deficiencies in costs being claimed by the district and, therefore, could result in funds being returned to the grantor agencies.

**M. Allowance for Doubtful Accounts**

Management bases its allowance for doubtful accounts on the percentage of total collections to total amounts written off in past years.

**N. Fund Balances**

In February 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes accounting and financial reporting standards for all governments that report governmental funds.

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**N. Fund Balances (continued)**

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

- Nonspendable Fund Balance – this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e. – prepaid expenses) or legally or contractually required to be maintained intact.
- Restricted Fund Balance – this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- Committed Fund Balance – this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (i.e. – fund balance designations passed by board resolution).
- Assigned Fund Balance – this fund balance classification refers to amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- Unassigned Fund Balance – this fund balance classification is the residual classification for the general fund.

**NOTE 2: CASH AND INVESTMENTS**

The District maintains its general cash account with the Lake County Treasurer’s office. The cash of the District is maintained in a “pooled” cash fund for special districts by the County.

The cash and investments balances at June 30, 2022 and 2021, are as follows:

	2022	2021
Cash and investments with County of Lake:		
General Fund	\$ 6,838,425	\$ 5,933,082
Capital Projects Fund	214,324	75,667
Total cash and investments with County of Lake	\$ 7,052,749	\$ 6,008,749

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 2: CASH AND INVESTMENTS (continued)**

Credit Risk, Carrying Amount, and Fair Value

Cash and non-negotiable certificates of deposit are classified in three categories of credit risk as follows:

- Category 1 - Insured or collateralized with securities held by the District or its agent in the District's name
- Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name
- Category 3 - Uncollateralized

Authorized Investments

In accordance with Government Code Section 53601, the District may invest in the following types of investments:

- Bonds issued by the State of California and/or any local agency within the State of California
- Securities of the U.S. Government, or its agencies
- Certificates of Deposit (or Time Deposit) placed with commercial banks and/or savings and loan companies
- Negotiable Certificates of Deposit
- Bankers' Acceptance
- Commercial Acceptances
- Local Agency Investment Fund (State Pool) Demand Deposits
- Repurchase Agreements (Repos)

Investments are classified in three categories of credit risk as follows:

- Category 1 - Insured or registered, with securities held by the District or its agent in the District's name
- Category 2 - Uninsured and unregistered, with securities held by the counter party's trust department or agent in the District's name
- Category 3 - Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent, but not in the District's name

Investments in pools managed by other governments or in mutual funds are not required to be categorized.

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 2: CASH AND INVESTMENTS (continued)**

GASB Statement No. 31

Investments are accounted for in accordance with the provisions of GASB Statement No. 31, which requires governmental entities to report certain investments at fair value in the balances sheet and recognize the corresponding change in fair value of investments in the year in which the change occurred. The District reports its investments at fair value based on quoted market information obtained from fiscal agents or other sources.

	Category			Fair Value/ Carrying Amount
	1	2	3	
County Treasury* - June 30, 2022	\$ 7,052,749	N/A	N/A	\$ 7,052,749
County Treasury* - June 30, 2021	\$ 6,008,749	N/A	N/A	\$ 6,008,749

\*Not subject to categorization

**NOTE 3: ACCOUNTS RECEIVABLE**

Accounts receivable balances at June 30, 2022 and 2021 were as follows:

	2022	2021
Accounts Receivable:		
Ambulance service receivables	\$ 318,528	\$ 279,997
Other receivables - grants and refunds	308,662	653,288
Less allowance for doubtful accounts	(70,076)	(61,599)
Total Accounts Receivable	\$ 557,114	\$ 871,686

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

**NOTE 4: CAPITAL ASSETS**

Capital assets activity for the fiscal year ended June 30, 2022, was as follows:

	Year Ended June 30, 2021	Additions	Reductions	Transfer/ Adjustment	Year Ended June 30, 2022
Capital assets, non-depreciable:					
Land	\$ 80,506	\$ -	\$ -	\$ -	\$ 80,506
Construction in progress	119,077	91,685	-	(119,077)	91,685
Total non-depreciable:	<u>199,583</u>	<u>91,685</u>	<u>-</u>	<u>(119,077)</u>	<u>172,191</u>
Capital assets, depreciable:					
Vehicles	2,332,166	139,180	(112,763)	119,077	2,477,660
Equipment	1,341,615	32,521	-	-	1,374,136
Buildings & Improvements	1,452,421	23,400	-	-	1,475,821
Total depreciable:	<u>5,126,202</u>	<u>195,101</u>	<u>(112,763)</u>	<u>119,077</u>	<u>5,327,617</u>
Less accumulated depreciation	<u>(3,250,367)</u>	<u>(290,776)</u>	<u>112,763</u>	<u>-</u>	<u>(3,428,380)</u>
Total Capital Assets, Net	<u>\$ 1,796,440</u>	<u>\$ (3,990)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,071,428</u>

Capital assets activity for the fiscal year ended June 30, 2021, was as follows:

	Year Ended June 30, 2020	Additions	Reductions	Transfer/ Adjustment	Year Ended June 30, 2021
Capital assets, non-depreciable:					
Land	\$ 80,506	\$ -	\$ -	\$ -	\$ 80,506
Construction in progress	-	119,077	-	-	119,077
Total non-depreciable:	<u>80,506</u>	<u>119,077</u>	<u>-</u>	<u>-</u>	<u>199,583</u>
Capital assets, depreciable:					
Vehicles	2,253,665	87,081	(8,580)	-	2,332,166
Equipment	1,056,771	284,844	-	-	1,341,615
Buildings & Improvements	1,452,421	-	-	-	1,452,421
Total depreciable:	<u>4,762,857</u>	<u>371,925</u>	<u>(8,580)</u>	<u>-</u>	<u>5,126,202</u>
Less accumulated depreciation	<u>(2,968,368)</u>	<u>(290,579)</u>	<u>8,580</u>	<u>-</u>	<u>(3,250,367)</u>
Total Capital Assets, Net	<u>\$ 1,874,995</u>	<u>\$ 200,423</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,075,418</u>

Depreciation expense for the fiscal years ended June 30, 2022 and 2021, was \$290,776 and \$290,579, respectively. Depreciation expenses have been charged to the Public Protection function in the Statement of Activities.



**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

**NOTE 5: RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets including errors and omissions, injuries to employees, and natural disasters.

The District continues to carry commercial insurance for risks of loss. Claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

**NOTE 6: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

During the fiscal years ended June 30, 2022 and 2021, there were inter-fund transfers made from the capital projects fund to the general fund in the amount of \$16,087 and \$396,667. In general, the District uses inter-fund transfers to transfer mitigation fees collected from developers for allowable capital expenditures purchased through the general fund.

**NOTE 7: COVID MATTERS**

In January 2020, SARS-CoV-2, the coronavirus responsible for COVID-19, was detected in the United States of America. As a result of this virus, State and Local Health officials established various stay at home and other measures to reduce the spread. To date, the District has not experienced any significant impacts. While the state of emergency expired on February 28, 2023, the long-term impact in the State of California continues to be uncertain.

**NOTE 8: SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 2, 2023, the date the financial statements were available to be issued. Management has determined that there were no events occurring subsequent to June 30, 2020 that would have a material impact on the results of operations or its financial position requiring adjustment or disclosure.

**REQUIRED SUPPLEMENTARY INFORMATION**

DRAFT pending review

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED  
JUNE 30, 2022**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes and assessments	\$ 3,126,837	\$ 3,126,837	\$ 3,481,878	\$ 355,041
Intergovernmental revenues	99,080	99,080	112,847	13,767
Charges for services	445,000	445,000	947,041	502,041
Use of money and property	25,000	25,000	10,847	(14,153)
Other revenues	-	-	58,925	58,925
	<u>3,695,917</u>	<u>3,695,917</u>	<u>4,611,538</u>	<u>915,621</u>
<b>EXPENDITURES</b>				
Current				
Salaries and benefits	219,920	219,920	230,718	(10,798)
Services and supplies	3,453,420	4,386,863	3,424,453	962,410
Capital outlay	-	-	286,786	(286,786)
	<u>3,673,340</u>	<u>4,606,783</u>	<u>3,941,957</u>	<u>664,826</u>
Excess of revenues over (under) expenditures	<u>\$ 22,577</u>	<u>\$ (910,866)</u>	<u>669,581</u>	<u>\$ 250,795</u>
Other Financing Sources (Uses)				
Transfers in	16,087	-	16,087	(16,087)
Transfers out	-	-	-	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - July 1, 2021			6,680,449	
Fund balances - June 30, 2022			<u>\$ 7,366,117</u>	

See accompanying notes to Required Supplementary Information.

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED  
JUNE 30, 2021**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Taxes and assessments	\$ 3,071,216	\$ 3,071,216	\$ 3,371,434	\$ 300,218
Intergovernmental revenues	177,080	177,080	432,743	255,663
Charges for services	761,610	761,610	1,299,392	537,782
Use of money and property	25,000	25,000	22,207	(2,793)
Other revenues	25,000	25,000	97,741	72,741
Total revenues	<u>4,059,906</u>	<u>4,059,906</u>	<u>5,223,517</u>	<u>1,163,611</u>
<b>EXPENDITURES</b>				
Current				
Salaries and benefits	332,020	332,020	206,913	125,107
Services and supplies	3,724,931	3,791,296	3,006,190	785,106
Capital outlay	-	317,135	491,001	(173,866)
Total expenditures	<u>4,056,951</u>	<u>4,440,451</u>	<u>3,704,104</u>	<u>736,347</u>
Excess of revenues over (under) expenditures	<u>\$ 2,955</u>	<u>\$ (380,545)</u>	<u>1,519,413</u>	<u>\$ 427,264</u>
Other Financing Sources (Uses)				
Transfers in	-	-	396,667	(396,667)
Transfers out	-	-	-	\$ -
Fund balances - July 1, 2020			4,764,369	
Fund balances - June 30, 2021			<u>\$ 6,680,449</u>	

See accompanying notes to Required Supplementary Information.

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2022 AND 2021**

**BUDGETARY BASIS OF ACCOUNTING**

The District prepares and legally adopts a final budget on or before August 30<sup>th</sup> of each fiscal year. Until the final budget is adopted, operations of the District commencing July 1<sup>st</sup> are governed by a continuing resolution that is adopted by the Board at their final meeting of the preceding fiscal year.

After the budget is approved, the appropriations can be added to, subtracted from, or changed only by Board resolution. All such changes must be within the revenues and reserves estimated as available in the final budget or within revised revenue estimates as approved by the Board. During the fiscal year ended June 30, 2020 and 2019, the Board of Directors approved all necessary supplementary appropriations.

An operating budget is adopted each fiscal year on the modified accrual basis. Additionally, encumbrance accounting is utilized to assure effective budgetary control. Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if the unperformed contracts in process at year-end are completed or purchase commitments satisfied. Such year-end encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year and included in the subsequent year's budget. Unencumbered appropriations lapse at year-end.

The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is at the object level, except for fixed assets; which are controlled at the sub-object level. Object levels of expenditures are as follows: salaries and benefits, services and supplies, other charges including debt service, capital outlay, contingencies, expenditure transfers, and other financing uses. Sub-object levels of expenditures for fixed assets are land, structures and improvements, and equipment.

For budgetary purposes, actual GAAP expenditures have been adjusted to include encumbrances outstanding at year-end. Encumbrance accounting is employed as an extension of formal budgetary integration of the General and Special Revenue Funds under the jurisdiction of the Board of Directors.

The district budgeted mitigation fees in its general fund budget. However, mitigation fees are first received by the capital projects fund, then transferred into its general fund for capital replacement.

One difference from GAAP is that the budget includes fund balances carried forward from prior years as revenue sources.

**SUPPLEMENTARY INFORMATION**

DRAFT pending review

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
SCHEDULES OF REVENUES - GENERAL FUND  
FOR THE YEARS ENDED  
JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
Taxes:		
Current secured	\$ 1,537,092	\$ 1,497,446
Current unsecured	30,857	31,177
Supplemental, HOPTR, and prior	44,153	44,290
Fire protection assessment	<u>1,869,776</u>	<u>1,798,521</u>
Total taxes	<u>3,481,878</u>	<u>3,371,434</u>
Use of money and property:		
Interest income	<u>10,846</u>	<u>22,207</u>
Intergovernmental:		
State-other	<u>403,055</u>	<u>812,376</u>
Charges for services:		
Ambulance services	640,737	902,622
Fire protection and mitigation services	7,887	5,105
Permits	<u>16,096</u>	<u>17,137</u>
Total charges for services	<u>664,720</u>	<u>924,864</u>
Other revenues:	<u>51,039</u>	<u>92,636</u>
Transfers in	<u>16,087</u>	<u>396,667</u>
Total Revenues Collected	<u><u>\$ 4,627,625</u></u>	<u><u>\$ 5,620,184</u></u>

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
SCHEDULES OF EXPENDITURES - GENERAL FUND  
FOR THE YEARS ENDED  
JUNE 30, 2022 AND 2021**

	2022	2021
Salaries and wages:		
Salaries & Wages/Permanent	\$ 6,600	\$ 12,701
Salaries & Wages/Extra help	134,504	78,547
Salaries & Wages/OT, Holiday, Stby	46,633	68,613
Total Salaries and Wages	187,737	159,861
Benefits:		
Retirement contributions/FICA	13,294	12,389
Insurance/health/life	26,886	30,850
Insurance/unemployment	2,801	3,813
Total Benefits	42,981	47,052
Total Salaries, Wages, and benefits	230,718	206,913
Services and supplies:		
Ambulance expense	269,141	307,042
Clothing	8,486	10,008
Communications	28,543	4,313
Food	1,722	788
Household expense	6,491	12,725
Insurance	52,037	49,970
Maintenance - equipment/buildings	160,923	136,065
Memberships	1,700	1,700
Office expense and supplies	7,663	3,610
Professional services	2,641,091	2,311,002
Supplies and services	126,772	44,516
Transportation and travel	14,150	3,180
Utilities	70,774	67,693
Bad debt expense	8,477	31,826
Workers compensation	26,483	21,752
Total services and supplies	3,424,453	3,006,190
Capital outlay (non-capitalized items)	286,786	491,001
Total Expenditures	\$ 3,941,957	\$ 3,704,104



1 **BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**  
2 **COUNTY OF LAKE, STATE OF CALIFORNIA**  
3

4 **RESOLUTION NO. 2023-24 07**  
5

6 **A RESOLUTION TRANSFERRING, ESTABLISHING AND APPROPRIATING**  
7 **OVER-REALIZED / UNANTICIPATED REVENUES FROM FIRE MITIGATION FEES**  
8

9 **WHEREAS, GOVERNMENT CODE 29125**, provides that transfers and revisions  
10 between funds may be available for specific appropriation by a four-fifths vote of the Board at a  
11 noticed public hearing held as part of any regular or special meeting of which all members have  
12 had reasonable notice; and,  
13

14 **WHEREAS**, the Board of Supervisors of the County of Lake declares in the Fire  
15 Mitigation Fee Ordinance (Ordinance), implementation for collection of fees at the time of the  
16 issuance of building permits, and said fees to be allocated for the acquisition of capital facilities  
17 in order to ensure the provision of the capital facilities necessary to maintain current levels of  
18 fire protection services necessitated by new Development; and,  
19

20 **WHEREAS**, the South Lake County Fire Protection District adopts annually the  
21 Ordinance in order to collect fees for new Development within the Fire District; and,  
22

23 **WHEREAS**, the South Lake County Fire Protection District Board of Directors approved  
24 at its September 19, 2023 regular meeting an amount not of \$95,000 per utility vehicle.  
25

26 **NOW, THEREFORE, BE IT RESOLVED AND DIRECTED THAT** the South Lake  
27 County Fire Protection District Board of Directors authorizes the following transfer and  
28 appropriation:  
29

30 Decrease 366-0000-502.81-23 Fire Mitigation Fee Fund \$190,000  
31 Increase 357-9557-502.81-22 General Operating Fund \$190,000  
32 Increase 357-9557-795.62-72 Capital Fixed Asset-Eqt Other \$190,000  
33

34 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South  
35 Lake County Fire Protection District at a regular meeting held on the \_\_\_\_\_ day of \_\_\_\_\_,  
36 2023 by the following vote:  
37

38 AYES:

39 NOES:

40 ABSENT OR NOT VOTING:  
41

42 BY:

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
ROB BOSTOCK, President, Board of Directors  
43  
44

45 ATTEST:

Gloria Fong, Clerk to the Board of Directors

1 **BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT**  
2 **COUNTY OF LAKE, STATE OF CALIFORNIA**

3  
4 **RESOLUTION NO. 2023-24 08**

5  
6 **A RESOLUTION ESTABLISHING AND APPROPRIATING**  
7 **OVER-REALIZED / UNANTICIPATED REVENUES FROM STATE OF CALIFORNIA**  
8 **DEPARTMENT OF FORESTRY AND FIRE PROTECTION GRANT**  
9 **AGREEMENT 5GG20109 (20-FP-LNU-0095) FOR THE**  
10 **MIDDLETOWN AND COBB COMMUNITY EVACUATION ROUTES PROJECT**

11  
12 **WHEREAS, GOVERNMENT CODE 29125**, provides that transfers and revisions  
13 between funds may be available for specific appropriation by a four-fifths vote of the Board at a  
14 noticed public hearing held as part of any regular or special meeting of which all members have  
15 had reasonable notice; and,

16  
17 **WHEREAS**, the Board of Directors of the South Lake County Fire Protection District  
18 accepted the terms and conditions of Grant Agreement 5GG20109 (20-FP-LNU-0095)  
19 referenced under Resolution No. 2021-22-08 for Total State Grant not to exceed \$503,224 with  
20 project period from December 12, 2021 to March 15, 2025 and Project Budget, attached hereto;  
21 and,

22  
23 **WHEREAS**, the project period costs expended to date June 30, 2023 is \$332,879.

24  
25 **NOW, THEREFORE, BE IT RESOLVED AND DIRECTED THAT** the South Lake  
26 County Fire Protection District Board of Directors directs the County Auditor-Controller to  
27 increase the budget according to the following:

28  
29 Increase 357-9557-453.56-30 State Other \$209,814  
30 Increase 357-9557-795.28-30 Special Dept Supplies & Services \$209,814

31  
32 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South  
33 Lake County Fire Protection District at a regular meeting held on the \_\_\_ day of \_\_\_\_\_, 2023  
34 by the following vote:

35  
36 AYES:  
37 NOES:  
38 ABSENT OR NOT VOTING:

39  
40 BY: SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
41 ROB BOSTOCK, President, Board of Directors

42  
43 ATTEST: Gloria Fong, Clerk to the Board of Directors

Passthrough Agency: California Department of Forestry and Fire Protection (CAL FIRE)  
 Program: FY 2020-2021 Fire Prevention Grants Program  
 Stage: Budget-to-Actual

Tracking #: 20-FP-LNU-0095  
 Project Name: Middletown and Cobb Community Evacuation Routes

Report Date: 10/12/2023  
 Requested By: Gloria Fong

**Project Budget**

**Budget Report**

Budget Items		Cost Basis			Cost Share			Funding Source			Total	INV #1	INV #2	INV #3	INV #4	INV #5	Expended to Date	BALANCE	
Category	Title	Quantity	Units	Cost/Unit	Grant	Grantee	Partner	Grant	Grantee	Partner(s)		1/1/22-3/31/22	4/1/22-6/30/22	7/1/22-9/30/22	10/1/22-3/31/23	4/1/23-6/30/23			
<b>A. Salaries and Wages</b>																			
1	Equipment Operator	100	Hours	\$ 44	0%	0%	100%	\$ -	\$ -	\$ 4,400	\$ 4,400						-	4,400.00	
2	Battalion Chief	40	Hours	\$ 50	0%	100%	0%	\$ -	\$ 2,000	\$ -	\$ 2,000						-	2,000.00	
3	Office Technician	80	Hours	\$ 36	0%	100%	0%	\$ -	\$ 2,900	\$ -	\$ 2,900						-	2,900.00	
4	Registered Professional Forester	20	Hours	\$ 50	0%	0%	100%	\$ -	\$ -	\$ 1,000	\$ 1,000						-	1,000.00	
5	Environmental Scientist	20	Hours	\$ 36	0%	0%	100%	\$ -	\$ -	\$ 720	\$ 720						-	720.00	
6	Heavy Equipment Mechanic	50	Hours	\$ 44	0%	0%	100%	\$ -	\$ -	\$ 2,200	\$ 2,200						-	2,200.00	
		0	Hours	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -						-	-	
		0	Hours	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -						-	-	
<b>Sub-Total Salaries and Wages:</b>								\$ -	\$ 4,900	\$ 8,320	\$ 13,220	-	-	-	-	-	-	13,220.00	
<b>B. Employee Benefits</b>																			
		0	Days	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -								
		0	Days	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -								
		0	Hours	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -								
		0	Days	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -								
		0	Hours	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -								
		0	Hours	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -								
		0	Hours	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -								
<b>Sub-Total Employee Benefits:</b>								\$ -	\$ -	\$ -	\$ -								
<b>C. Contractual</b>																			
1	Environmental Review	1	Contract	\$ 5,000	100%	0%	0%	\$ 5,000	\$ -	\$ -	\$ 5,000							-	5,000.00
2	Project Management	1	Contract	\$ 25,000	100%	0%	0%	\$ 25,000	\$ -	\$ -	\$ 25,000	3,183.75	590.00	1,303.38	8,719.20		13,796.33	11,203.67	
3	Contractor Fuel Removal and Chip	21	Days	\$ 5,000	100%	0%	0%	\$ 105,000	\$ -	\$ -	\$ 105,000				18,541.87	26,060.88	44,602.75	60,397.25	
4	Contractor Equipment Operator	550	Hours	\$ 100	100%	0%	0%	\$ 55,000	\$ -	\$ -	\$ 55,000				11,508.50	14,352.00	25,860.50	29,139.50	
5	Equipment Maint. Services	1	Contract	\$ 5,000	100%	0%	0%	\$ 5,000	\$ -	\$ -	\$ 5,000				3,024.31	395.83	3,420.14	1,579.86	
<b>Sub-Total Contractual:</b>								\$ 195,000	\$ -	\$ -	\$ 195,000	3,183.75	590.00	1,303.38	41,793.88	40,808.71	87,679.72	107,320.28	
<b>D. Travel &amp; Per Diem:</b>																			
		0	Days	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -								
		0	Days	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -								
		0	Days	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -								
		0	Days	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -								
<b>Sub-Total Travel &amp; Per Diem:</b>								\$ -	\$ -	\$ -	\$ -								
<b>E. Supplies</b>																			
1	Public Outreach Print Media	1	Each	\$ 2,000	100%	0%	0%	\$ 2,000	\$ -	\$ -	\$ 2,000							-	2,000.00
2	Postage and Mail Supplies	1	Each	\$ 1,468	100%	0%	0%	\$ 1,468	\$ -	\$ -	\$ 1,468							-	1,468.00
3	Diesel Fuel	6500	Each	\$ 4	100%	0%	0%	\$ 27,625	\$ -	\$ -	\$ 27,625				3,837.78	2,351.90	6,189.68	21,435.32	
		0	Each	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -								

**Project Budget**

**Budget Report**

Budget Items		Cost Basis			Cost Share			Funding Source			Total	INV #1	INV #2	INV #3	INV #4	INV #5	Expended to Date	BALANCE	
Category	Title	Quantity	Units	Cost/Unit	Grant	Grantee	Partner	Grant	Grantee	Partner(s)		1/1/22-3/31/22	4/1/22-6/30/22	7/1/22-9/30/22	10/1/22-3/31/23	4/1/23-6/30/23			
		0	Each	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -								
<b>Sub-Total Supplies:</b>								<b>\$ 31,093</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,093</b>	-	-	-	<b>3,837.78</b>	<b>2,351.90</b>	<b>6,189.68</b>	<b>24,903.32</b>	
<b>F. Equipment</b>																			
	1	10 ton mini excavator w/accessori	1	Each	\$ 183,300	100%	0%	0%	\$ 183,300	\$ -	\$ -	\$ 183,300	91,684.61		89,584.16	3,637.76	988.95	185,895.48	(2,595.48)
	2	Utility Task Vehicle (UTV)	1	Each	\$ 39,200	100%	0%	0%	\$ 39,200	\$ -	\$ -	\$ 39,200	27,720.72	10,749.61				38,470.33	729.67
	3	55,000 GVWR trailer	1	Each	\$ 25,000	100%	0%	0%	\$ 25,000	\$ -	\$ -	\$ 25,000						-	25,000.00
	4	UTV Trailer	1	Each	\$ 2,500	100%	0%	0%	\$ 2,500	\$ -	\$ -	\$ 2,500	3,379.80					3,379.80	(879.80)
			1	Each	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -							
<b>Sub-Total Equipment:</b>								<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>122,785.13</b>	<b>10,749.61</b>	<b>89,584.16</b>	<b>3,637.76</b>	<b>988.95</b>	<b>227,745.61</b>	<b>22,254.39</b>	
<b>G. Other Costs</b>																			
			1	Each	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -							
			1	Each	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -							
	1	Konocti Crew Days	50	Each	\$ 225	0%	0%	100%	\$ -	\$ -	\$ 11,250	\$ 11,250						-	11,250.00
	2	Fuels 1449	10	Each	\$ 1,500	0%	0%	100%	\$ -	\$ -	\$ 15,000	\$ 15,000						-	15,000.00
			0	Each	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -							
			0	Each	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -							
			0	Each	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -							
			0	Each	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -							
			0	Each	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -							
			0	Each	\$ -	0%	0%	0%	\$ -	\$ -	\$ -	\$ -							
<b>Sub-Total Other Costs</b>								<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,250</b>	<b>\$ 26,250</b>	-	-	-	-	-	-	-	<b>26,250.00</b>
<b>Total Direct Costs</b>								<b>\$ 476,093</b>	<b>\$ 4,900</b>	<b>\$ 34,570</b>	<b>\$ 515,563</b>	<b>125,968.88</b>	<b>11,339.61</b>	<b>90,887.54</b>	<b>49,269.42</b>	<b>44,149.56</b>	<b>321,615.01</b>	<b>193,947.99</b>	
Indirect Costs (Exclude Equipment)								12%	\$ 27,131		\$ 27,131	\$ 382.05	\$ 70.80	\$ 156.41	\$ 5,475.80	\$ 5,179.27	\$ 11,264.33	15,866.67	
<b>Total Project Costs</b>								<b>\$ 503,224</b>	<b>\$ 4,900</b>	<b>\$ 34,570</b>	<b>\$ 542,694</b>	<b>126,350.93</b>	<b>11,410.41</b>	<b>91,043.95</b>	<b>54,745.22</b>	<b>49,328.83</b>	<b>332,879.34</b>	<b>209,814.66</b>	
Less Program Income								\$ -			\$ -								
<b>Total Grant Proposed Costs</b>								<b>\$ 503,224</b>	<b>\$ 4,900</b>	<b>\$ 34,570</b>	<b>\$ 542,694</b>	<b>126,350.93</b>	<b>11,410.41</b>	<b>91,043.95</b>	<b>54,745.22</b>	<b>49,328.83</b>	<b>332,879.34</b>	<b>209,814.66</b>	

Spending Match



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

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

**BOARD OF DIRECTORS REGULAR MEETING MINUTES**  
**Tuesday, September 19, 2023, at 7:00 p.m.**  
**Located at the Middletown Fire Station Board Room,**  
**21095 Highway 175, Middletown, CA 95461**

1. *President Bostock called meeting to order at 7 p.m.*
2. *Chief Duncan led pledge of allegiance.*
3. *Present: Directors Matthew Stephenson, Madelyn Martinelli, and Stephanie Cline, Vice President Jim Comisky, and President Rob Bostock. Also present: Chief Paul Duncan, Board Clerk Gloria Fong.*
4. **CLINE/STEPHENSON MOTION** to approve agenda. *AYES: Martinelli, Comisky, Stephenson, Cline, Bostock. NOES: None. MOTION 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

*Chief Duncan reports there's nothing other than to keep them in your thoughts. One of their leadership had a medical issue. Director Martinelli suggested a card be sent by the Board.*

6.b. Fire Safe Council: *Nothing to add to item in packet.*

6.c. Volunteer Association

*Vice President Lanning reports there's potentially 6 to 7 new recruits and 3 completed driver operator class this past week.*

6.d. Chief's Report

*Chief Duncan read from report and adds equestrian/pedestrian trail from central park to casino is being started and fuels project with Cal Fire masticator in being done on both sides of highway. Another blessing is that we haven't been hit by any of those lightning strikes. Air curtain will be moved down on Highway 175.*

6.e. Finance Report

*Staff Services Analyst Fong informs the Board of the 645 parcels NBS recommended changes, 286 were updated. There's another 233 she's not comfortable changing without additional research. This is \$68,164.16 in 2022 dollars, and when increased is about \$80,000 for this fiscal year. For investment of \$30,000 audit cost, this nets about \$50,000 more this year and for future years.*

6.f. Directors' activities report

*Comisky reports with what has concluded is American Medical Response (AMR) contractual agreement, which is with legal now and stalled with no change with what he and Marcucci thought will be. Clearlake Environmental Research Center has federal/state funds available to assist properties for clearing brush, trees. He is attending in Sacramento the Fire Risk Management Services (FRMS) meeting on Monday. He spoke with Board President and has therapy dog in training he'll start bringing to next meeting. His name was thrown in the hat for advisory board to the governor, to represent state board of fire services.*

*Cline reports she also received appointment on committee for health care affordability act for the state, which advocates for health care workers and has been paying attention to forecast emails.*

*Stephenson has no activity to report other than work and attending games for kids.*

*Martinelli reports she and Bostock met for policy committee, with what is later on the agenda. She's happy to hear volunteers are doing haunted house at station 64. There have been meetings at station 64 with everything looking wonderful. She handled wire transfer for Ground Emergency Medical Transport (GEMT) program.*

*Bostock has nothing to report other meeting with Director Martinelli, and received several weeks ago PG&E battery after hearing his eligibility because he has CPAP.*

7. Regular Items:

- 7.a. Consideration for first responder of life support agreement with Napa County AMR. Placed on the agenda by Chief Mike Marcucci.

*Director Comisky feels this will be done by next month and that they fully anticipate having by next board meeting. Tabled to next month.*

- 7.b. Consideration for surplus of old Engine 6011 1989 Ottawa License E209371 and authorization for Fire Chief or designee to release to highest bidder. Placed on the agenda by Chief Paul Duncan.

*Chief Duncan informed Board old Engine 6011 is sitting in lot waiting to be surplus because it has blown motor. Once surplus it'll be put on Govdeals. He thanked Robert Lanning for getting it running and ready.*

*What's nice about Govdeals is it is bidder's responsibility to remove it and is required to make payment within require time.*

**STEPHENSON/MARTINELLI MOTION** to approve 7b. AYES: Cline, Martinelli, Comisky, Stephenson, Bostock. NOES: None. **MOTION CARRIED.**

- 7.c. Consideration for recommendation to approve purchase of two new utility vehicles for \$95,000 each as presented by GMC Silvera. Placed on the agenda by Chief Paul Duncan on behalf of F&E Committee.

*Chief Duncan informs the Board that this recommendation brought before for approval by Facilities and Equipment Committee. The committee and fleet manager are both happy with the vehicle.*

*The purpose of the purchase is to replace old Dodge and add one for battalion chief. The delivery is 4 to 6 months.*

*This is 4 door, 4 wheel, 1 ton base cost of \$65,000 and total after all items spec is \$95,000. There is enough in fire mitigation fee, which needs to be expended in 5 years or has to be returned.*

**STEPHENSON/MARTINELLI MOTION** to approve 7c. AYES: Comisky, Martinelli, Stephenson, Cline, Bostock. NOES: None. **MOTION CARRIED.**

- 7.d. Consideration for acceptance of COVID Public Assistance Grants Program Award FEMA-4482-DR-CA, Cal OES ID: 033-91005 in amount of \$14,109.70 and approval for resolution designation of Fire Chief or Assistant Fire Chief as Applicant's Agent. Placed on the agenda by Staff Services Analyst Gloria Fong.

*Seeing there are no questions to information provided in packet, **COMISKY/CLINE MOTION** to approve 7d as submitted. AYES: Martinelli, Cline, Comisky, Stephenson, Bostock. NOES: None. **MOTION CARRIED.***

- 7.e. Discussion on Fire District Association of California (FDAC) white paper on history of fire protection district financing and need to find long-term solution to sustaining local government fire service agencies and appointment of director to be spokesperson for SLCFPD. Placed on the agenda by Director Jim Comisky.

*Issue is this as fire district have been robbed last 40 years starting with ERAF shift in property tax to schools and again with couple of propositions where county board of supervisors deciding what went to sheriff and recreation district.*

*Fire mutual aid system, nothing against Cal Fire, with minimum campaign thing called unable to fill for apparatus and staff, that astronomically has gone up, meaning less fire engines going to fires than 10 years ago.*

*Fact paper to fix problem, where FDAC, Cal chiefs, etc, ask letter of support and assign someone when needed regarding this matter.*

*If we can get legislation past will absolutely affect fire district, and some that won't benefit from it.*

*White paper gets it through to the governor and legislature that we have issues. That they allowed and need to be fix it, which is what this white paper is for.*

*Bostock nomination to appoint Jim Comisky. Board unanimously appointed Director Comisky in this role. AYES: Stephenson, Martinelli, Comisky, Cline, Bostock. NOES: None. **MOTION CARRIED.***

- 7.f. Consideration for Resolution No. 2023-24-04 A Resolution Transferring, Establishing and Appropriating Over-Realized / Unanticipated Revenues from Fire Mitigation Fees for Engine 6011. Placed on the agenda by Chief Paul Duncan.

*This is for repair mostly to the foam system, multiple tanks broken that put us over. Resolution is to move funds out of mitigation to the budget for that equipment and put new engine in service.*

**CLINE/BOSTOCK MOTION** to approve 7f. AYES: Martinelli, Stephenson, Cline, Comisky, Bostock. NOES: None. **MOTION CARRIED.**

- 7.g. Consideration for Resolution No. 2023-24-05 A Resolution Amending Resolution No. 2021-22-15 for Master Service Agreement with U.S. National Bank Association to Provide Travel Payment System Services for Statewide Travel Program. Placed on the agenda by Staff Services Analyst Gloria Fong.

*This is changing it from Citibank to US Bank. US Bank is the same agency who we use for the District's credit card*

*Director Martinelli question why they ask so many questions. Similar to applying for credit card, the application will ask these types of questions.*

*The agreement is two years retroactive to July because the one with Citibank expired. This is a new agreement with US Bank.*

**CLINE/COMISKY MOTION** to approve 7g as written. AYES: Martinelli, Comisky, Cline, Stephenson, Bostock. NOES: None. **MOTION CARRIED.**

- 7.h. Consideration for recommendation to approve Board of Directors Policy and Procedures Manual, presented Apr 19, 2022 meeting. Placed on the agenda by Policy Review Committee Directors Rob Bostock & Madelyn Martinelli.

*President Bostock reports there is no major changes and is only grammatically, where same pay for attendance to include special and emergency meetings.*

**CLINE/STEPHENSON MOTION** to approve 7h. AYES: Comisky, Stephenson, Cline, Martinelli, Bostock. NOES: None. **MOTION CARRIED.**

- 7.i. Consideration to find item is exempt from competitive bidding as it is not in the public's interest because of its unique nature and acceptance and authorization for Fire Chief or designee to execute Quote #323280 in amount of \$14,000 for Non Gas Fired Five (5)-Year Tower Inspection. Placed on the agenda by Chief Paul Duncan.

*Our fire tower needs to be inspected. It was built in 2007 and never been inspected. The building inspector required inspection back when it was built where certain things needed be added because of height.*

*Director Cline is shocked with the \$14,000 price tag for inspection. Director Comisky he has never heard of them being inspected or is aware of. Tabled to next month for further clarification on the codes requiring inspection and what the inspection entails.*

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. Meeting Minutes – August

8.b. Warrants – September

*Director Martinelli asked about the golf ball hitting the window of the utility, but there is no amount listed, which is because it was covered by insurance. She is informed the cold plunge is a fitness item. Meat smoker put scents of smoke on meat and is used for large events and Station 60.*



*Director Martinelli is informed Chief Duncan receives these and he approved the purchase of the smoker.*

**CLINE/STEPHENSON MOTION** to approve the consent calendar. **AYES:** Stephenson, Comisky, Cline, Martinelli, Bostock. **NOES:** None. **MOTION CARRIED.**

9. **CLINE/BOSTOCK MOTION** to adjourn meeting at 8:13 pm. All in attendance are in favor of motion.

*Respectfully submitted by  
Karin Collett, Office Technician:*

**READ AND APPROVED BY**  
**ROB BOSTOCK, President – Board of Directors:**

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

Detail Report by Vendor, Invoice  
 Run Date: 10/13/2023 12:05:37pm By: GF

Selection Criteria:  
 Include Inv Batch No: SLCF 10/20/2023

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 / Descr 2
11079	ACTION SANITARY	528977	10/01/2023	HYGIENE SAFETY	357-9557-795-28-30	180.00
11080	JENE MARIE ANDERTON	10	10/10/2023	EMS CONSULTANT	357-9557-795-23-80	900.00
11081	ARBA	8518NOV2023	10/02/2023	GROUP LIFE FOR PCFS	357-9557-795-03-30	216.32
11082	AT AND T	20674459	10/13/2023	TELEPHONE CHARGES ME 09/12/23	357-9557-795-30-00	1,586.65
11083	CALLAYOMI CO WATER DISTRICT	80 092823	10/02/2023	WATER USAGE	357-9557-795-30-00	415.19
11083	CALLAYOMI CO WATER DISTRICT	81 092823	10/02/2023	WATER USAGE	357-9557-795-30-00	35.82
11084	COUNTY OF LAKE SOLID WASTE	257 093023	09/30/2023	GARAGE DISPOSAL	357-9557-795-30-00	158.64
11085	CADEN DELONG	DELONG101123	10/11/2023	REIMB CLASS FEE	357-9557-795-28-30	175.00
11086	TANYA M DREW	CLEAN092323	10/06/2023	STATION CLEANING	357-9557-795-18-00	250.00
11087	EMERGENCY CARE TRAINING & SUPPLY	10875REPL	09/29/2023	CPR TRAINING	357-9557-795-28-30	150.00
11088	EMS TECHNOLOGY SOLUTIONS LLC	54350	08/09/2023	INVENTORY SOFTWARE	357-9557-795-28-30	3,250.00 PO 2024001
11088	EMS TECHNOLOGY SOLUTIONS LLC	54351	08/09/2023	INVENTORY SOFTWARE YB 8/9/23	357-9557-795-28-30	14,295.00 PO 2024001
11089	DUSTIN FARRES	FARRES091923	09/19/2023	REIMB CLASS FEE	357-9557-795-28-30	175.00
11090	STEPHEN W GASS JR	GASS091923	09/19/2023	REIMB CLASS FEE	357-9557-795-28-30	175.00
11091	BARBARA HORST	HORSTOCT2023	10/06/2023	OPEB REIMBURSEMENT	357-9557-795-03-30	595.87
11092	LAKE COUNTY FIRE CHIEFS ASSOCIATION	2023326	09/15/2023	COUNTY WIDE EMS SYS EVALUATIONREIMB	357-9557-795-23-80	1,803.48
11093	LAKE COUNTY AIR QUALITY MGMT DIST	A/C2023-10	09/01/2023	AIR CURTAIN PERMIT YB 9/1/23	357-9557-795-28-30	1,100.43
11094	ROBERT LANNING	INV122036	10/07/2023	FUEL REDUCTION-SEP2023	357-9557-795-28-30	4,320.00 RES 2023-24-XX 5GG20109
11095	LIFE ASSIST INC	95461FPD 093023	09/30/2023	EMS SUPPLIES	357-9557-795-19-40	3,637.83
11096	DENNIS DAVID MAHONEY	146	10/02/2023	LANDSCAPE SERVICE	357-9557-795-18-00	450.00
11097	PAPERWORLD INC	25389	10/08/2023	REPLENISH AP CHECK STOCK	357-9557-795-22-70	188.52
11098	PG AND E	699137074150920	09/21/2023	ELECTRIC CHGS	357-9557-795-30-00	4,047.90
11099	SACRAMENTO METROPOLITAN FIRE DIST	2000008010	09/29/2023	GEMT PER TRANSPORT & HOST FEE	357-9557-795-28-48	72.83
11099	SACRAMENTO METROPOLITAN FIRE DIST	2000008182	09/29/2023	GEMT PER TRANSPORT & HOST FEE	357-9557-795-28-48	28.84
11099	SACRAMENTO METROPOLITAN FIRE DIST	2000009078	09/29/2023	GEMT PER TRANSPORT & HOST FEE	357-9557-795-28-48	437.47
11099	SACRAMENTO METROPOLITAN FIRE DIST	2000010063	09/29/2023	GEMT PER TRANSPORT & HOST FEE	357-9557-795-28-48	330.77

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total Req No / Descr 2
11100	STATE OF CA GOV OFFICE OF EMRGCY SV	P232402X93010	09/25/2023	MOBILE/HT RADIO MAINT & REPR	357-9557-795-17-00	1,146.00
11101	US BANK VOYAGER	8690837252339	09/24/2023	FUEL	357-9557-795-28-30	241.20
11102	ZOLL MEDICAL CORPORATION	90092584	09/15/2023	HEART MONITOR,AUTOPULSE,AED	357-9557-795-28-48	5,125.12
11103	USBANK	VARIOUS (SEE ATTACHED.)				1,000.00
11104	U.S.BANK	VARIOUS (SEE ATTACHED)				8,435.12
					TOTAL	54,924.00

Check No	Merchant Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
11103	SILVEIRA BUICK GMC	REC NO 106263	09/21/2023	2024 GMC SIERRA 3500HD 4WD-DEPOSIT	357-9557-795-62-72	1,000.00	
					SUBTOTAL	1,000.00	
11104	JAMF SOFTWARE LLC	100811432	10/09/2023	DEVICE MGMT SOFTWARE ME 11/09/23	357-9557-795-28-30	48.00	
11104	ICE WATER CO	108133	09/30/2023	HYDRATION FOR STATIONS	357-9557-795-13-00	66.55	
11104	MATHESON TRI GAS INC	12299 093023	09/30/2023	MEDICAL OXYGEN	357-9557-795-19-40	188.28	
11104	FAILSAFE TESTING LLC	13125	10/03/2023	LADDER ANNUAL TEST	357-9557-795-17-00	3,297.28	
11104	LAKE COUNTY WASTE SOLUTIONS	175337775U033	10/01/2023	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00	81.55	
11104	LAKE COUNTY WASTE SOLUTIONS	175337785U033	10/01/2023	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00	177.90	
11104	LAKE COUNTY WASTE SOLUTIONS	175337819U033	10/01/2023	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00	71.16	
11104	HARDESTERS	191550 093023	09/30/2023	SUPPLIES	357-9557-795-14-00	178.65	
11104	MEDIACOM	30128147 101623	09/07/2023	INTERNET SVC	357-9557-795-30-00	93.01	
11104	RAINBOW AMERICA'S COUNTRY STORE	301282 093023	10/05/2023	POLE SAW REPAIR	357-9557-795-27-00	7.50	
11104	MEDIACOM	30165883 102623	09/17/2023	INTERNET SVC	357-9557-795-30-00	93.01	
11104	MEDIACOM	30173705 102623	09/17/2023	INTERNET SVC	357-9557-795-30-00	77.99	
11104	COSTCO WHOLESALE UKIAH	327600226859	10/03/2023	HYDRATION FOR PERSONNEL	357-9557-795-13-00	287.52	
11104	MIDDLETOWN MAIL AND MORE	38285	09/29/2023	MOBLE EQT FOR NEW AMBULANCE	357-9557-795-22-71	116.15	
11104	AMAZON	4965826	10/03/2023	REPL DECAL REMOVAL TOOL	357-9557-795-17-00	19.29	
11104	HIDDEN VALLEY LAKE CSD	50050000 092923	10/02/2023	WATER/SEWER	357-9557-795-30-00	195.82	
11104	FERRELLGAS	5008038347	09/26/2023	PROPANE FILL	357-9557-795-30-00	312.01	
11104	AMAZON	5433854	10/03/2023	REPAIR ITEMS	357-9557-795-17-00	30.00	
11104	HEDGE APPLIANCE SERVICE	5445	08/01/2023	ICE MACHINE REPAIR	357-9557-795-18-00	455.00	
11104	WALMART	583271089771884	09/27/2023	REFRESHMENT REPLENISH	357-9557-795-13-00	69.06	
11104	STERICYCLE INC	8004723518	09/22/2023	MEDICAL WASTE MB 10/01/23	357-9557-795-19-40	99.21	
11104	ARMED FORCE PEST CONTROL	90331	09/14/2023	PEST CONTROL	357-9557-795-18-00	80.00	
11104	ARMED FORCE PEST CONTROL	91145	10/03/2023	PEST CONTROL	357-9557-795-18-00	125.00	
11104	ARMED FORCE PEST CONTROL	91224	10/04/2023	PEST CONTROL	357-9557-795-18-00	90.00	
11104	ARMED FORCE PEST CONTROL	91287	10/05/2023	PEST CONTROL	357-9557-795-18-00	80.00	
11104	ARMED FORCE PEST CONTROL	91372	10/06/2023	WEED CONTROL	357-9557-795-18-00	760.00	
11104	ARMED FORCE PEST CONTROL	91520	10/11/2023	PEST CONTROL	357-9557-795-18-00	20.00	
11104	VERIZON WIRELESS	9945430365	09/26/2023	CELLULAR SVC ME 10/26/23	357-9557-795-12-00	774.19	
11104	STREAMLINE	D933AAE6-0008	10/01/2023	WEBSITE HOSTING MB 10/01/23	357-9557-795-28-30	355.00	
11104	CASCADE SOFTWARE SYSTEMS	INV106815	10/02/2023	ACCTG SFTWR CLOUD HOST MB 10/01/23	357-9557-795-28-30	170.00	
11104	ZOOM VIDEO COMMUNICATIONS INC	INV222787588	10/11/2023	BOARD MTG REMOTE ACS ME 11/10/23	357-9557-795-23-80	15.99	
					SUBTOTAL	8,435.12	

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	800.00	5,500.00	12.70	500.00
01-12	Salaries & Wages-Temporary	115,500.00	115,500.00	18,748.07	96,751.93	16.23	9,729.35
01-13	Salaries & Wages-Overtime	36,750.00	36,750.00	0.00	36,750.00	0.00	0.00
02-21	FICA/Medicare-Employr Share	12,600.00	12,600.00	1,556.62	11,043.38	12.35	813.15
03-30	Insurance	35,595.00	35,595.00	3,452.89	32,142.11	9.70	1,212.19
03-31	Unemployment Insurance	5,250.00	5,250.00	169.99	5,080.01	3.24	54.27
04-00	Workers Compensation	31,101.00	31,101.00	30,242.00	859.00	97.24	0.00
09-00	Payroll Clearing	0.00	0.00	38,722.81	-38,722.81	N/A	-12,143.29
11-00	Clothing & Personal Supplies	25,200.00	25,200.00	365.40	24,834.60	1.45	0.00
12-00	Communications	23,100.00	23,100.00	2,322.63	20,777.37	10.05	774.19
13-00	Food	2,625.00	2,625.00	567.05	2,057.95	21.60	423.13
14-00	Household Expense	15,750.00	15,750.00	939.75	14,810.25	5.97	117.55
15-10	Insurance-Other	63,000.00	63,000.00	55,509.00	7,491.00	88.11	0.00
17-00	Maintenance-Equipment	84,000.00	84,000.00	39,063.08	44,936.92	46.50	4,521.51
18-00	Maint-Bldgs & Imprvmts	92,014.00	92,014.00	9,052.21	82,961.79	9.84	2,342.16
19-40	Medical Expense	48,825.00	48,825.00	8,502.41	40,322.59	17.41	3,925.32
20-00	Memberships	6,510.00	6,510.00	200.00	6,310.00	3.07	0.00
22-70	Office Supplies	3,150.00	3,150.00	1,242.59	1,907.41	39.45	188.52
22-71	Postage	2,751.00	2,751.00	226.93	2,524.07	8.25	116.15
23-80	Professional, Specialized Svc	4,658,761.00	4,658,761.00	35,176.85	4,623,584.15	0.76	3,365.99
24-00	Publications & Legal Ntcs	1,155.00	1,155.00	77.51	1,077.49	6.71	0.00
27-00	Small Tools & Instruments	3,675.00	3,675.00	51.46	3,623.54	1.40	7.50
28-30	Special Dept Supp & Svcs	79,720.00	79,720.00	37,796.08	41,923.92	47.41	24,634.63
28-48	Special Dept Ambulance Exp	208,600.00	208,600.00	29,275.58	179,324.42	14.03	5,995.03
29-50	Transportation & Travel	10,500.00	10,500.00	261.39	10,238.61	2.49	0.00
30-00	Utilities	100,000.00	100,000.00	20,863.24	79,136.76	20.86	7,346.65
38-00	Inventory Items	21,000.00	21,000.00	1,459.91	19,540.09	6.95	0.00
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	1,000.00
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	0.00
90-91	Contingencies	0.00	0.00	0.00	0.00	N/A	0.00
<b>* 795 Subtotal</b>		<b>5,693,642.00</b>	<b>5,693,642.00</b>	<b>336,645.45</b>	<b>5,356,996.55</b>	<b>5.91</b>	<b>54,924.00</b>
<b>** Grand Total</b>		<b>5,693,642.00</b>	<b>5,693,642.00</b>	<b>336,645.45</b>	<b>5,356,996.55</b>	<b>5.91</b>	<b>54,924.00</b>

South Lake County Fire Protection District  
 Cost Accounting Management System  
 Budget Ledger FISCAL YEAR 2023-24

Revenue	FUND 357 OPERATING	Orig Budget	Adj Budget	YTD Sep	Unenc	% of Budget	Pending Rev	
GL OBJECT	411 10-10	Property Taxes-Current Secured	1,678,000.00	1,678,000.00	0.00	1,678,000.00	0.00%	
	411 10-20	Property Taxes-Current Unsecured	34,000.00	34,000.00	0.00	34,000.00	0.00%	
	411 10-25	Property Taxes-Supp 813-Current	0.00	0.00	0.00	0.00	0.00%	
	411 10-35	Property Taxes-Supp 813-Prior	0.00	0.00	0.00	0.00	0.00%	
	411 10-40	Property Taxes-Prior Unsecured	0.00	0.00	0.00	0.00	0.00%	
	422 21-60	Permits-Other	14,000.00	14,000.00	0.00	14,000.00	0.00%	
	441 42-01	Revenue from Use of Money-Interest	26,000.00	26,000.00	0.00	26,000.00	0.00%	
	453 54-60	State Aid-HOPTR	13,000.00	13,000.00	0.00	13,000.00	0.00%	
	453 54-90	State Aid-Other	35,000.00	35,000.00	0.00	35,000.00	0.00%	
	455 55-40	Other Federal-Disaster Relief	0.00	0.00	0.00	0.00	0.00%	
	456 56-30	Other Government Agencies-Other	84,080.00	84,080.00	92,535.22	-8,455.22	110.06%	
	465 68-60	Public Protection-Instnl Care & Svc (Amb)	400,000.00	400,000.00	194,310.27	205,689.73	48.58%	62,503.78
	466 69-29	Other Current Services-Fire Protection	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00%	
	491 79-50	Other-Revenue - Prior Year	0.00	0.00	0.00	0.00	0.00%	198,728.56
	491 79-70	Other-Sales - Miscellaneous	0.00	0.00	0.00	0.00	0.00%	
	492 79-90	Other Revenue-Miscellaneous	0.00	0.00	300.00	-300.00	100.00%	
	492 79-91	Other Revenue-Cancelled Checks	0.00	0.00	0.00	0.00	0.00%	
	492 79-92	Other Revenue-Insurance Rebates	0.00	0.00	1,828.97	-1,828.97	100.00%	
	492 79-93	Other Revenue-Insurance Proceeds	0.00	0.00	0.00	0.00	0.00%	
	502 81-22	Operating Transfers-Transfers-In	0.00	0.00	0.00	0.00	0.00%	
		<b>TOTAL REVENUE</b>	<b>4,284,080.00</b>	<b>4,284,080.00</b>	<b>288,974.46</b>	<b>3,995,105.54</b>	<b>6.75%</b>	<b>261,232.34</b>

Revenue	FUND 366 FIRE MITIGATION FEE	Orig Budget	Adj Budget	YTD Sep	Unenc	% of Budget		
GL OBJECT	441 42-01	Revenue from Use of Money-Interest	0.00	0.00	0.00	0.00	0.00%	
	461 66-15	Charges for Svc-Fire Mitigation	0.00	0.00	20,985.44	-20,985.44	100.00%	5,736.00
	492 81-23	Operating Transfers-Transfers-Out	0.00	0.00	0.00	0.00	0.00%	
		<b>TOTAL REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>20,985.44</b>	<b>-20,985.44</b>	<b>100.00%</b>	<b>5,736.00</b>

Run Date: 10/13/2023 03:34:38pm  
 Fiscal Year: 2024  
 Selection Criteria: See Cover Page

South Lake County  
 Fire Protection District  
 Cost Accounting Management System  
 G/L Balance Sheet

<u>Account</u>	<u>General Ledger Acct</u>	<u>Balance</u>
357 FUND: So Lk Co Fire Prot Dist		
Current Asset accts		
Cash	357-9557-100-00-00-00	7,081,958.94
<b>* Current Asset accts Subtotal</b>		
Equity accts		
Fund Balance	357-9557-390-00-00-00	1,361,890.94
General	357-9557-391-01-00-00	154,702.00
Unreserved-Designated	357-9557-392-00-00-00	2,885,820.00
Equipment Reserve	357-9557-392-04-00-00	994,846.00
Medical Insurance Reserve	357-9557-392-12-00-00	224,888.00
Medical Svcs & Eqpt Reserve	357-9557-392-25-00-00	1,459,812.00
<b>* Equity accts Subtotal</b>		
<b>** 357 Subtotal</b>		
366 FUND: So Lk Co Fire Mitigation		
Current Asset accts		
Cash	366-0000-100-00-00-00	298,560.48
<b>* Current Asset accts Subtotal</b>		
Equity accts		
Fund Balance	366-0000-390-00-00-00	298,560.48
<b>* Equity accts Subtotal</b>		
<b>** 366 Subtotal</b>		
<b>*** Grand Total</b>		

\*\*\* END OF REPORT \*\*\*