



**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**

**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 to be held on:

**Tuesday May 17, 2022, at 7:00 p.m.**  
**Located at the Middletown Fire Station Board Room,**  
**21095 Highway 175, Middletown, CA 95461**

Due to COVID-19, the California Department of Public Health social distance directive is being followed. The meeting is being conducted via videoconference in compliance with AB 361, effective September 16, 2021. To be able to follow and participate in Board of Director’s meeting, you may either join:

from your computer, tablet, or smartphone at:

<https://us02web.zoom.us/j/82945683487>

or by dialing in using your phone: (669) 900-6833

Meeting ID: 829 4568 3487

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.

**This regular meeting is for the purpose of discussing and consider 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. Consideration of approval of videoconference option under AB 361. Board will consider approval of findings that there remains a State proclaimed COVID 19 health emergency and local officials continue to impose or recommend measures to promote social distancing.  
MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_

6. 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.
7. Communications:
  - 7.a. Fire Sirens
  - 7.b. Fire Safe Council
  - 7.c. Volunteer Association
  - 7.d. Chief's Report
  - 7.e. Finance Report
  - 7.f. Directors' activities report
8. Regular Items:
  - 8.a. TABLED FROM 04/19/22 MEETING: Consideration for Fiscal Year 2022-2023 Recommended Budget. Placed on the agenda by Staff Services Analyst Gloria Fong.  
MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_
  - 8.b. TABLED FROM 04/19/22 MEETING: Consideration for Resolution No.2021-22-27, A Resolution to Accept and Enter into Agreement with Siskiyou Joint Community College District to Provide Clinical Experience (Paramedic Internships). Placed on the agenda by Chief Paul Duncan.  
MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_
  - 8.c. TABLED FROM 04/19/22 MEETING: Consideration for Board of Directors Policy and Procedures Manual. Placed on the agenda by Staff Services Analyst Gloria Fong.  
MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_
  - 8.d. Consideration for acceptance of draft financial statements for fiscal years ending 2019 and 2020 prepared by Fechter & Company, CPA. Placed on the agenda by Staff Services Analyst Gloria Fong.  
MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_
  - 8.e. Consideration for expense reimbursement of \$300.00 each to Todd Fenk and Hannah Fenk for safety boots reimbursement, an expense submitted beyond the 30-day limit. Placed on the agenda by Todd Fenk and Hannah Fenk.  
MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_ YES \_\_\_ NO \_\_\_ ABSTAIN \_\_\_
9. 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.)
  - 9.a. April 19, 2022, Regular Meeting Minutes

9.b. Warrants

9.b.1. May

9.b.2. April – corrected

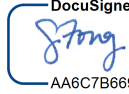
9.c. Resolution No. 2021-22-25, A Resolution Establishing and Appropriating Over-Realized/Unanticipated Revenues received from the South Lake County Fire Sirens Auxiliary.

9.d. Resolution No. 2021-22-24, A Resolution Establishing and Appropriating Over-Realized/Unanticipated Revenues received from Partnership HealthPlan of California for the Intergovernmental Transfer Program.

9.e. Resolution No. 2021-22-28, A Resolution to Accept the Proposal Contract with Archilogix for Architectural Services for the Hidden Valley Lake Fire Station expansion.

10. Motion to Adjourn Meeting:

Posted May 13, 2022,

DocuSigned by:  
  
AA6C7B669C144F1...

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.***

# **SOUTH LAKE FIRE SAFE COUNCIL**

**April 6, 2022**  
**Meeting Minutes**

**Call to Order – 2 pm** – Lewis, Englander, Black, Wenckus, Cline and May present. Peterson and Valdarrama via Zoom.

**Previous Meeting Minutes** - Approved

## **President's Report:**

The Open House at Cal Fire Station in Middletown was very successful. Lewis was able to speak with HVL Security about opening the gate in emergencies to allow Noble Ranch residents to access the emergency evacuation route.

## **Treasurer's Report**

**Bank Balance** - \$3486.55

**Expenses** - \$9153.50 - Insurance \$606, Chipping \$7322.5, Website payment \$1225

**Income** – \$485.00

**Correspondence** –

**Membership Info** – 23

## **Committee Reports**

**Chipping** – 14 sites. The entrance road and the emergency evacuation road were cleared.

**Web Site** – Update in progress

**Facebook** –

**Publicity** – Chipping notice to go out. Chipping schedule to go to CLERC and to the Cobb Resource Hub

**Lake County Risk Reduction Authority** – FAC NET sending a team to CMAT to set up a series of 3 workshops to develop Lake County Fire Safe Council to be a county-wide resource for community groups dealing with fire prevention.

## **Community Updates – 5 Minutes Each**

**Cobb** – Curtain burner still on – waiting on insurance issues to be resolved.

SSCRA -Home risk assessments – working to get funding for 26 parcels to clear lots. Working with property owners. Writing for grant funds.

Fox Drive Project – marking trees for removal. Almost 300 trees dropped so far. Next phase – moving onto individual properties. Waiting to hear about curtain burner availability.

Priorities – 1. Get trees down. Reduces fire hazard. 2. Getting material out.

**Hidden Valley Lake** – Chipping and tree removal in progress.

**Jerusalem Valley** – Community meeting with Chief Wink and Tyree Zander. Zander training to be drone Pilot.

**Noble Ranch** – Amazing chipping work clearing entrance road and emergency escape route. 3 huge piles, created by Cal Fire, that need to be burned. Cal Fire now says it is too dangerous to burn.

**PG&E** – Currently working on Fox Dr. and south of Anderson Springs.

## **Agenda Items for Next Meeting:**

1. Budget Review
2. Stipend for chipping inspector

Meeting adjourned.

**SOUTHLAKE FIRE SAFE COUNCIL**  
**May 4, 2022**  
**Meeting Agenda**

**Call to Order – 2 pm**

**Previous Meeting Minutes**

**President's Report**

**Treasurer's Report**

**Bank Balance -**

**Expenses -**

**Income –**

**Correspondence –**

**Membership Info –**

**Committee Reports**

**Chipping –**

**Web Site –**

**Facebook –**

**Publicity –**

**Lake County Risk Reduction Authority –**

**Budget Review**

**Chipping Review**

**Stipend for Chipping Inspector**

**Agenda Items for Next Meeting**

## SLCFVA President Report for May 2022

Graduation ceremony will be from 1000-1200 hours this Sunday May 5, 2022 for the Napa County Fire Department academy. SLCF recruit Hannah Fenk will graduate along with the rest of the 2022 academy recruits. We would like to give a special thanks Ryan Bennie and all the training officers who helped put on this amazing academy.

The Emergency Vehicle Operation Class for Nico Smith and Hannah Fenk has been rescheduled to June 11, 2022.

Recently the Paid Call Firefighters (PCF) have been providing EMS coverage for the Monkey Bike Race in Cobb with a few different PCFs participating to make this happen.

As fire season has arrived, we are pushing for all PCFs to make sure all certificates of required trainings are current and up to date in Vector Solutions.

The annual pack test took place last weekend May 7th. We are following up with a make up date Sunday, May 22 in an effort to get everyone cleared before June 1st.

End of Report.

Thanks,

Todd Fenk

# Chief Notes 5/10/2022

## **North Division Operations:**

Flight made with our CAL FIRE Resource Management Forest Pathologists, and some additional county and state representatives to reassess the bug kill issue. The flight was both productive and devastating due to the amount of trees being killed in our area. There is no community in Lake County that is not impacted to some degree. The scope of the issue is being quantified, but according to an additional Forest Entomologist, what we see now, could see a 10-FOLD increase by this winter. Coping strategies are being developed, but, with the incredible scope of the issue, our options will be limited to defensive actions, clearing dead trees in and around communities.

Attended a Lake County Board of Supervisors meeting, where a proclamation was given acknowledging the upcoming wildfire season and asking the County and residents to be prepared.

Progress being made with the Air Curtain Incinerator. Due to insurance hurdles, we opted to move the device to the Cobb area, where we hope to have it operating soon.

## **Camp Operations:**

Low crew counts continue. The Camp readiness drill was conducted with our single remaining crew, doing an outstanding job in all different facets of crew operations.

The mechanic shop operations have been impacted with the loss of some of the shop support. Please be patient when bringing equipment to the shop, as our turnaround time for repairs may be increased.

## **South Lake Operations:**

Our new-to-us Type 1, Engine 6011, was purchased from Cloverdale Fire. There is a significant amount of deferred maintenance and various repairs that need to be completed prior to it being placed into service. Once the shop is done, it will need to get rebranded, and equipped for operations. I would estimate that we should see it by some time in July, pending the never-ending supply-chain issues that seem to be causing significant delays with part and equipment ordering.

Engine 6061, the new Type 6 is at Station 60, ready for radio programming and lettering, which has been delayed also due to supply chain issues.

Station 60 will continue to get its much-needed facelift, with doors getting refinished, paint touched up, drywall repaired, and other deferred maintenance being addressed. The small changes are making a big difference.

The Chiefs did meet with our new Station 63 build team and chose an architect who will be working on the project. Staff, if asked, please provide feedback on station features. It is important that we look to the future with this build and ensure that the building will serve both the staff and the community.

Yearly fleet maintenance and some long-needed upgrades are being completed. Please be patient as utility vehicles and apparatus are moved around to accomplish this.

This month, Director Comisky and myself will be attending the FPEC in Southern California.

End of Report  
Paul Duncan – Fire Chief

# CDF/SLCF INCIDENT TRACKING FORM

Month Apr

Station 62

FA = False Alarm  
 CR = Cancel & Return  
 UTL = Unable To Locate  
 AMA = Against Medical Advice  
 CB = Code Blue (Full Arrest,CPR in Progress)  
 LA = Lift Assist  
 NMM = No Medical Merit (AMA not completed)

CAIRS complete ✓	Date	Time of Dispatch	Time Committed	Time At Scene	Time Available	Inc. #	Location Street Name	Medical Aid	MVA	Structure Fire	Vegetation Fire	Vehicle Fire	Smoke Check	Haz-Mat	Public Assist	Other (Describe)	# of Fatalities	Extraction Eqt Used		Comments:
																				List Number of Patients as Pt x 4 If an IFT, List Destination Here Any Specific Comments, List Here
	4/1	1100	1102		1110	5403	HWy 175/ Bottle Rock rd			1										CR
	4/1	0539	0542	0549	0704	5467	Mead Rd		1											1 PT C2 AHC
	4/1	0704	0704	0705	0805	5470	HWY 175/ Perini		2											1 PT FLOWN REACH 3
	4/2	1649	1649	1653	1800	5504	HWY 29		3											1PT 1144
	4/3	1343	1343		1410	5549	Spruce grove rd					1								CR
	4/4	1036	1036		1046	5599	Calistoga st								1					CR
	4/4	1840	1840		1900	5634	Konocti dr		4											CR
	4/5	1119	1122	1138	1159	5661	Geysers 19		5											AMA
	4/5	1740	1742	1744	1752	5684	HWY 175		6											NMM
	4/7	1130	1132	1142	1205	5777	Borern Bega KV		7											NMM
	4/7	2034	2036	2039	2054	5818	Maple Shadows dr		8											NMM
	4/8	0544	0547	0555	0622	5835	Harbin Hot Springs		9											NMM
	4/8	0811	0812		0825	5840	HWy 29/ Wardlaw			2										CR
	4/8	1724	1724	1732	1902	5878	HWY 29			3										1144
	4/8	1938	1940	1949	2115	5889	HWY 29			4										1 PT flown Reach 1
	4/11	1217	1217	1222	1240	6062	Big canyon rd		10											1 Pt ama
	4/11	1302	1302	1310	1320	6064	Foard rd								2					tree into powerlines
	4/11	1515	1515	1525	1535	6079	loch lomond rd										1			smoke check
	4/11	1650	1650		1710	6091	Hwy 29					2								
	4/12	1206	1209	1227	1351	6136	Glenwood Rd		11											1 pt trns AHC
	4/12	1922	1926	1936	2032	6162	hwy 29		12											1 pt trns AHC
	4/13	0836	0839	0851	0950	6185	Shawnee		13											1 pt trns AHC
	4/13	2033	2035	3038	2200	6227	Niblick Rd		14											1 PT C2 AHC
	4/14	0144	0148	0201	0213	6241	Manzanita Rd									1				Tree into dropline
	4/14	0856	0859	0901	0917	6250	HWY 175		15											PT PRVT TRN
	4/14	1518	1521	1525	1820	6274	Brookside Dr				1									
	4/15	1018	1018	1029	1149	6311	Black Oak Dr		16											1 PT C2 AHC
	4/15	2130	2130	2152	2330	6342	Summit Dr		17											1 PT C-2 SUTTER LAKESIDE
	4/16	1532	1532	1540	1550	6386	Sunshine Ct									2				LIFT ASSIST
	4/16	1557	1557	1620	1720	6388	BOTTLE ROCK RD		18											Obvious 11-44
	4/16	2304	2304	2312	2323	6404	Golf Rd									3				Water Leak
	4/16	0758	0800		0812	6416	Twin Pine Casino			5										CR
	4/20	1549	1552		1555	6659	HWY 175		19											CR





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	4/1	0420	0423			0433	5466		1										Cx
	4/2	1528	1530	1534	1546	5497	S. Hwy 29		2										NMM
	4/2	1546	1547	1605	1705	5498	Bottlerock		3										1 Pt to AHC
	4/3	1220	1222	1225	1304	5537	Hidden Valley Rd		4										1 Pt to AHC
	4/3	1338	1341	1359	1424	5549	Spruce Grove Rd					1							100' x 100' Spot
	4/3	2250	2252	2259	2230	5579	Comstock		5										AMA
	4/4	1038	1038		1045	5599	Calistoga st								1				Cx
	4/5	1623	1623		1645	5679	Hwy 53/Cypress			1									Cx
	4/5	2053	2055	2109	2125	5693	Hwy 175		6										AMA
	4/6	1324	1326	1336	1359	5718	Hwy 29		7										NMM
	4/6	1437	1438		1448	5726	Valley Oak									1			Cx
	4/6	1450	1450	1450	1517	5727	Bush St		8										AMA
	4/6	1700	1703	1713	1815	5737	Knowles #16		9										1 Pt to AHC
	4/6	1911	1914	1916	2018	5750	Redbud		10										1 Pt to AHC
	4/7	1210	1212	1220	1332	5780	Big Cyn		11										1 Pt to AHC
	4/7	2153	2155	2205	2257	5824	Hwy 175		12										1 Pt to AHC
	4/8	0533	0536	0536	0645	5834	Hartmann		13										1 Pt to AHC
	4/8	0720	0721	0726	0746	5838	Deer Hollow									2			Lift Assist
	4/8	0752	0752	0800	0809	5839	Lake St		14										AMA
	4/8	0809	0809	0812	0834	5840	Hwy 29 X Butts Canyon			2									Non Injury
	4/8	1721	1722	1726	1914	5878	Hwy 29 X BAR-X			3									1 Pt to AHC & (1) 1144
	4/8	1942	1942	1951	2208	5891	Lake St		15										1 Pt to AHC
	4/9	1358	1400		1412	5926	Hwy 29					2							Cx
	4/9	1414	1417		1428	5929	Butts Cyn X Snell Vly			4									
	4/10	0326	0328	0346	0513	5968	Butts Cyn X Snell Vly			5									1 Pt to AHC
	4/10	1458		1459	1558	5997	Hartmann		16										1 Pt to AHC
	4/10	1908	1911	1919	1958	6013	S. Hwy 29		17										1 Pt to AHC C3
	4/10	1820	1821		1822	6005	Green Ridge		18										Cx
	4/10	2331	2333		2342	6021	Hartmann						1						UTL - Prank Call
	4/11	0052	0054	0120	0236	6024	Noble Ranch Rd		19										1 Pt to AHC
	4/11	0643	0645	0650	0802	6029	Deer Hill Rd		20										1 Pt to AHC
	4/11	1020	1022	1030	1054	6048	Green Ridge		21										AMA
	4/11	1401	1403		1414	6069	Harness X Spur					3							Cx

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	4/11	1447	1449		1453	6072	Old 53 x Oglin Cyn					4							Cx
	4/11	1456	1456		1456	6075	Burns Vly Rd		22										Cx
	4/11	1501	1501		1502	6076	Crawford		23										Cx
	4/11	1523	1523	1523	1528	6082	Hartmann		24										Treat/Release
	4/11	1553	1553	1553	1601	6084	Hartmann									3			Vehicle Lock - out
	4/11	1650	1652	1700	1715	6091	Hwy 29					5							50' x 50' Spot
	4/12	1119	1120	1130	1242	6132	Santa Rosa		25										1 Pt to AHC
	4/14	1142	1144	1149	1248	6259	Coyote Valley Rd		26										1 Pt to AHC
	4/14	1518	1520	1532	1700	6274	Brookside Dr				1								Structure Fire
	4/14	1737	1739	1743	1750	6290	Calistoga St #B		27										Accidental Alarm NMM
	4/15	2313	2315		2350	6346	Hwy 29			6									Cx
	4/16	0737	0739	0749	1103	6360	Calistoga St #B									4			Cx
	4/16	2244	2250	2259	0010	6400	Shady grove rd		28										1 PT to AHC
	4/17	0331	0338	0339	0446	6409	Park Ridge Dr		29										1 PT to AHC
	4/17	0800	0800	0810	0845	6416	Hwy 29			7									Non Injury
	4/17	1016	1018	1028	1130	6421	Hilderbrand Rd		30										1 Pt to AHC
	4/17	1643	1643		1648	6445	Mtn Meadow S		31										Cx
	4/17	1929	1930	1945	2005	6450	Spyglass		32										AMA
	4/18	0312	0312	0320	0405	6476	Stonegate Rd		33										1 Pt to AHC
	4/18	1130	1130	1135	1140	6491	Knowles LN #22									5			Lift Assist
	4/18	1253	1253	1256	1325	6495	Hidden Valley Rd		34										Private Transport SHH
	4/19	0139	0140	0155	0305	6513	Lazy S #16		35										1P C2 AHC
	4/19	1656	1657	1700	1815	6546	Meadowview dr		36										1PT C2 AHC
	4/19	2057	2057	2100	2130	6559	Meadowview dr									6			Lift assist back into home
	4/20	0444	0445	0448	0520	6575	Magnolia		37										NMM
	4/20	0752	0755	0804	0857	6582	Calistoga St #B		38										1 Pt to AHC
	4/20	2115	2118	2126	2140	6619	Hwy 29			8									Non Injury
	4/21	1913	1915		1930	6672	Hwy 29			9									Cx
	4/21	1946	1948	1956	2020	6673	Yankee Valley Rd		39										NMM
	4/22	1126	1126	1136	1156	6700	Green Ridge		40										NMM
	4/22	1814	1814		1830	6730	Palmer Ave		41										CR
	4/23	1031	1031	1039	1153	6765	North Shore Dr		42										1 PT C-2 AHC
	4/24	1605	1606	1610	1640	6842	Greenridge Rd		43										AMA
	4/24	2000	2000	2005	2030	6857	Powder horn		44										NMM





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

**DATE:** May 13, 2022  
**TO:** Board of Directors  
**FROM:**   
Gloria Fong  
Staff Services Analyst  
**SUBJECT:** Finance Communications

Budget Ledger Report summarizing YTD is with estimated actuals are provided in agenda item for the Fiscal Year 2022-23 Recommended Budget.

In the May warrant list is the last of the overpayments for the Ground Emergency Medical Transport Program.

The voucher (or warrant #) is missing on the May warrant list. The patch I received to test print the single 8-1/2"x11" caused the CAMs program to no populate the #s onto the report. I hope to have this resolved by the June meeting.


The remainder of my finance communications is contained in various attachments of the agenda packet. Please refer to the Fiscal Year 2022-23 Recommended Budget agenda item, draft financial statements for fiscal years ending 2019 and 2020, and the Intergovernmental Transfer Program consent agenda item for the ambulance revenue.



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**DATE:** May 13, 2022  
**TO:** Board of Directors  
**FROM:**   
Gloria Fong  
Staff Services Analyst  
**SUBJECT:** FISCAL YEAR 2022-23 RECOMMENDED BUDGET

This item was presented at the April meeting to provide the Board additional time for its review.

Budget Summary updated with YTD and May columns.

Please note as of today, the following where funds were increased or still waiting. A resolution will be prepared next fiscal year to move them out for expense.

Complete:

- \$14,903 Fire Sirens Wishlist 2021 (Res 2021-22-24 - Fire Sirens funds)
- \$26,842 Mobile Data Computer / Automatic Vehicle Location / Preplan Project (Res 2021-22-12 - Reserves)
- \$32,522 Holmatro Extrication Tool Set - Sta 31 (Res 2021-22-04 - Fire Siren funds/Reserves)
- \$14,899 Gym Eqt (Res 2021-22-07 - Reserves)
- \$23,400 Carport for Fire Siren's House of Bargains (Res 2021-22-09 - Reserves)
- \$76,310 Engine 6061 final costs (Res 2021-22-17 - Contingencies)

Incomplete:

- \$26,979 Portable Radios (on hold)
- \$12,101 Operation Seconds Count, Operation Force Multiplier (Res 2021-22-05 - \$2,500 Hammers for Hope, \$15k Calpine)
- \$10,000 Operation Force Multiplier (Res 2021-22-11 - Contingencies \$55k)
- \$7,000 Electronic Burn Permit Program (Res 2021-22-14 - Contingencies \$13k)
- \$25,226 Office Furniture - Sta 60 (Res 2021-22-22 - \$25,226 Reserves, \$25,226 Contingencies)
- <=\$30,000 Engine 6011 (Res 2021-22-23 - Fire Mitigation Fees)
- \$? Flooring - Sta 60
- \$? Window Covering - Sta 60
- \$? Door Maintenance - Sta 60

South Lake County  
 Fire Protection District  
 Cost Accounting Management System  
 Budget Ledger Report-FYE 06/30/22

Summary Report by Budget Exp Acct  
 Run Date: 05/06/2022 04:10:04pm By: GF

							RECOMMENDED	
Accts Payable	FUND 357 OPERATING		Orig Budget	Adj Budget	YTD APR	MAY	EST ACT	FY 2022-23
OBJECT 01-11	Salaries & Wages-Permanent		6,000.00	6,000.00	5,200.00	500.00	6,200.00	6,000.00
01-12	Salaries & Wages-Temporary		110,000.00	134,410.00	107,270.99	10,320.38	127,911.75	110,000.00
01-13	Salaries & Wages-Overtime		35,000.00	54,000.00	37,351.28	0.00	37,351.28	35,000.00
02-21	FICA/Medicare-Emplyr Share		3,000.00	13,000.00	11,690.89	858.36	13,116.92	12,000.00
03-30	Insurance		33,900.00	33,900.00	24,330.24	-700.89	25,513.12	33,900.00
03-31	Unemployment Insurance		2,400.00	3,200.00	2,550.37	148.66	7,029.98	5,000.00
04-00	Workers Compensation		29,620.00	29,620.00	26,483.00		26,483.00	29,620.00
09-00	Payroll Clearing		0.00	0.00	27,332.77	-12,830.00		0.00
11-00	Clothing & Personal Supplies		24,000.00	24,000.00	6,763.27	600.00	8,376.53	24,000.00
12-00	Communications		22,000.00	41,862.00	26,829.08	857.15	28,543.34	22,000.00
13-00	Food		2,500.00	2,500.00	1,480.63	48.50	2,033.55	2,500.00
14-00	Household Expense		15,000.00	6,500.00	3,027.63	1,161.31	4,200.57	15,000.00
15-10	Insurance-Other		53,000.00	53,000.00	51,789.00	248.00	52,037.00	53,000.00
17-00	Maintenance-Equipment		38,300.00	71,800.00	62,618.53	4,164.88	72,871.03	38,300.00
18-00	Maint-Bldgs & Imprvmts		87,632.00	75,132.00	48,545.88	22,221.29	89,107.04	87,632.00
19-40	Medical Expense		46,500.00	46,500.00	38,088.36	2,765.67	43,215.72	46,500.00
20-00	Memberships		6,200.00	6,200.00	1,700.00		1,700.00	6,200.00
22-70	Office Supplies		3,000.00	6,500.00	4,529.44	298.23	8,835.98	3,000.00
22-71	Postage		7,220.00	7,220.00	2,641.43	77.30	3,420.26	7,220.00
23-80	Professional, Specialized Svc		3,820,911.00	3,728,701.00	2,096,193.30	3,461.80	2,837,413.52	4,008,772.00
24-00	Publications & Legal Ntcs		1,100.00	1,100.00	245.28	61.11	735.84	1,100.00
27-00	Small Tools & Instruments		3,500.00	3,500.00	1,406.47		4,219.41	3,500.00
28-30	Special Dept Supp & Svcs		66,400.00	154,880.00	127,650.39	2,316.12	176,155.26	66,400.00
28-48	Special Dept Ambulance Exp		92,000.00	118,000.00	112,711.56	4,475.92	121,663.40	92,000.00
29-50	Transportation & Travel		2,000.00	10,000.00	8,106.74	1,488.82	14,458.50	10,000.00
30-00	Utilities		75,400.00	75,400.00	59,060.91	5,755.51	69,737.04	75,400.00
38-00	Inventory Items		20,000.00	72,351.00	47,509.10		101,904.84	20,000.00
48-00	Taxes & Assessments		200.00	200.00	132.69		132.69	200.00
61-60	Bldgs & Imprv		0.00	23,400.00	23,400.00		23,400.00	
62-72	Autos & Light Trucks		0.00	0.00	0.00		0.00	
62-74	Cap FA-Eqt Other		0.00	535,746.00	165,497.76	16,087.50	215,880.14	
62-79	Cap FA-Pr Year		0.00	81,310.00	81,132.58		90,778.84	
	<i>SUBTOTAL</i>		4,606,783.00	5,419,932.00	3,213,269.57	64,385.62	4,214,426.56	4,814,244.00
90-91	Contingencies		180,674.00	11,138.00	0.00		0.00	425,181.00
			4,787,457.00	5,431,070.00	3,213,269.57	64,385.62	4,214,426.56	5,239,425.00

							RECOMMENDED	
Revenue	FUND 357 OPERATING		Orig Budget	Adj Budget	YTD APR	MAY	EST ACT	FY 2022-23
GL 411	Property Taxes		1,440,700.00	1,440,700.00	1,456,903.17		1,563,661.07	1,563,661.00
422	Permits		15,000.00	15,000.00	15,630.00	466.00	16,096.00	15,000.00
441	Revenue from Use of Money		25,000.00	25,000.00	3,229.56	3,500.00	13,459.12	25,000.00
453	State Aid		47,000.00	47,000.00	181,053.97		218,093.97	48,000.00
455	Other Federal		0.00	0.00	0.00		0.00	0.00
456	Other Government Agencies		99,080.00	602,304.00	400.00	62,040.00	254,786.57	74,080.00
465	Public Protection		560,000.00	560,000.00	952,211.42	17,829.45	1,012,211.42	400,000.00
466	Other Current Services		1,776,696.00	1,776,696.00	1,394,725.22		1,766,338.85	1,812,161.20
491	Other		0.00	0.00	95,227.81		95,227.81	0.00
492	Other Revenue		0.00	35,500.00	42,053.94	15,203.37	57,257.31	0.00
502	Operating Transfers		0.00	0.00	0.00		30,000.00	0.00
			3,963,476.00	4,502,200.00	4,141,435.09	99,038.82	5,027,132.12	3,937,902.20
	Fund Balance (carry over FY beg. 07/01/21)		823,981.83	928,870.83	928,870.83		929,388.83	1,301,523.00
	Fund Balance YTD				1,857,036.35		1,742,094.39	5,239,425.20
	May payables				66,234.90			
	May Cash Receipts (MTD 05/13/22)				99,038.82			

Revenue	FUND 357 OPERATING	Orig Budget	Adj Budget	YTD APR	MAY	EST ACT	FY 2022-23
Reserves							
	391-01 General			90,554.00		90,554.00	90,554.00
	392-00 Unreserved-Designated			2,685,445.00		2,685,445.00	2,685,445.00
	392-04 Equipment Reserve			985,351.00		985,351.00	994,846.00
	392-12 Medical Insurance Reserve			224,888.00		224,888.00	224,888.00
	392-25 Medical Svcs & Eqpt Reserve			1,017,973.00		1,017,455.00	1,424,786.00
	TOTAL FUND EQUITY (05/13/22)			6,894,051.27		6,745,787.39	

Revenue	FUND 366 FIRE MITIGATION FEE	Orig Budget	Adj Budget	YTD APR	MAY	EST ACT
GL	441 Revenue from Use of Money	0.00	0.00	112.23		329.72
	461 Charges for Services	0.00	0.00	131,661.00	2,352.00	108,471.00
	502 Operating Transfers	0.00	0.00	0.00		-30,000.00
		0.00	0.00	131,773.23		78,800.72
	Fund Balance (carry over FY beg. 07/01/21)			75,667.08		75,667.08
	Fund Balance YTD			207,440.31		154,467.80
	May Cash Receipts (MTD 05/13/22)			2,985.00		
	TOTAL FUND EQUITY (05/13/22)			210,425.31		



Lake County Publishing  
**Lake County Record-Bee**  
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SOUTH LAKE COUNTY FIRE PROTECTION DIST.  
PO BOX 1360  
MIDDLETOWN, CA 95461

**Affidavit of Publication  
STATE OF CALIFORNIA  
County of Lake**

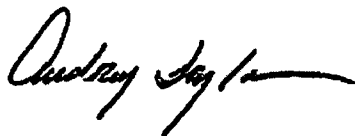
I, Audrey Taylor, being first duly sworn, depose and say: That at and during all the dates and times herein mentioned I was, and now am the legal clerk of the Lake County Record-Bee, a newspaper published for the dissemination of local or telegraphic news and intelligence of a general character, having a bona fide subscription list of paying subscribers, and which is, and has been, established, printed and published at regular intervals, to-wit: Daily (except Sunday and Monday) in the City of Lakeport, County and State aforesaid, for more than one year preceding the date of the publication below mentioned, a newspaper of general circulation, as that term is defined by Section 6,000 et al. of the Government Code of the State of California, and is not and was not during any said times, a newspaper devoted to the interests or denomination, or for any members of such classes, professions, trades, callings, races or denominations.

That at, and during all of said dates and times herein mentioned, affiant had and now has knowledge and charge of all notes and advertisements appearing in said newspaper; that the notice of which the annexed is printed copy, was published each week in the regular and entire issue of one or more number of the said newspaper during the period and times of publication thereof, to-wit:

For 1 issue published therein on the following date, viz: 05/07/2022;

that said notice was published in said newspaper proper and not in a supplement; that said notice, as so published, was set in type not smaller than nonpareil, and was preceded with words printed in black face type not smaller than nonpareil, describing and expressing in general terms the purport and character of said notice, as fully appears from the exact copy of said notice, which is hereto annexed as aforesaid.

Executed this 12th day of May, 2022 at Lakeport, California. I hereby declare under penalty of perjury that I have read the foregoing and that it is true and correct.



Audrey Taylor, Legal Clerk

Legal No. 0006666615

RB22355

**NOTICE OF PUBLIC  
HEARING**

NOTICE IS HEREBY GIVEN that the Board of Directors, South Lake County Fire Protection District, has set Tuesday, May 17, 2022, at 7 pm to hear recommended budget increases, modifications, and or revisions, and to adopt Resolution for Fiscal Year 2022-23 Recommended Budget. Information about attending meeting may be found at [southlakecountyfire.org](http://southlakecountyfire.org). The Recommended Budget is available for inspection during normal business hours at the office of the Middletown Fire Station, 21095 Hwy 175, or at [southlakecountyfire.org](http://southlakecountyfire.org).

s/Gloria Fong, Clerk  
to the Board of Directors


5/7/2022



**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

**DATE:** April 15, 2022  
**TO:** Board of Directors  
**FROM:**   
Gloria Fong  
Staff Services Analyst  
**SUBJECT:** FISCAL YEAR 2022-23 RECOMMENDED BUDGET

For the Board's consideration is the attached the Recommended Budget prepared for submission to the County Auditor-Controller's Office. Their amounts are primarily this year's adopted, adjusted based on current fiscal year estimated actuals.

The intent is to present the recommended budget for discussion and/or direction, table to May meeting for adoption. This is being done so the Board has additional time to review it.

The following four pages contain the amounts for the fiscal year 2022-23 recommended budget and estimated actuals for 2021-22. As stated in the Auditor-Controller's budget letter, the fire district is responsible for submitting a 'balanced' budget. In past meetings, Directors have mentioned wanting to be made aware of expenses. These are not identified in the budget being submitted because there is no revenue source identified to back the expense. These items are:

- Hidden Valley Lake fire station construction – Cost is unknown until plans are prepared, estimate at over \$1 million
- Replacement engines for Hidden Valley Lake and Cobb fire stations – costs unknown, identified in the fire mitigation fee capital fire facility and equipment plan as \$450,000 and realistically is around \$650,000.
- Replacement water tender for the Middletown fire station – cost unknown, identified in the fire mitigation fee capital fire facility and equipment plan as \$200,000 and realistically is around \$450,000.

Amounts for the recommended are taken from this year's adopted and estimated actual amounts.

Determining the actual helps to identify the fund balance carryover/balance forward, which is estimated at \$1,718,349.87 for the general operating fund 357. 366 is provided as information only. It is the fire mitigation fee capital fire facility and equipment plan that's used to for budgeting purposes. The carryover/balance forward is estimated at \$184,467.80.

General operating fund 357 carryover/balance forward is reduced from \$1,718,349.87 to \$1,301,523 for the following to increase reserve accounts:

- \$25,000 – the fifth of five payments for grant funds from Redbud Healthcare District, to be returned to reserves, which were used to purchased Ambulance 6311.
- \$9,495 – mutual aid/assistance by hire, the equipment portion to be set aside for future equipment purchases (attachment details receipt of \$54,140.07).

- \$382,331.72 – inter government transfer funds (IGT) to be set aside medical services / equipment (\$255,416.10 fiscal year 2019-20 and \$126,915.62 remainder of 2020 calendar year 7/1/20 to 12/31/20). A resolution will be presented to make this formal action.

## Summary

### Accounts Payable:

FICA/Medicare & Unemployment Insurance increased – this fiscal year's is underestimated.

Professional, Specialized Services – increased per the Cal Fire agreement three-year agreement by 5% from \$3,757,212 to \$3,945,072. This is the final of the three-year agreement. A new three-year agreement will be presented in the fiscal year 2022-23 year.

Contingencies from \$180,674 to \$425,181. It is my suggest that some of these funds go into reserves. In the meantime it is used to be able to submit a balanced budget to the County Auditor-Controller's office.

### Revenue:

Property Taxes is increased to this year's estimated actual amount. Supplemental and prior aren't typically budgeted as these are not set amounts and vary from year to year.

Other governmental is decreased by the payment from Redbud Healthcare District as mentioned earlier and the amount of the Middletown and Cobb Evacuation Grant funds. It is unknown if this amount will be reimbursed this fiscal year or next fiscal year. A resolution will be presented to formalize the increase in next fiscal year.

Institutional Care and Services is reduced by the \$160,000 IGT funds. It is uncertain where this program lies at this time. If funds are available, a resolution can be presented to formalize the increase in the budget.

Other current services is increased based on the CPI increase presented at the March meeting. \$2,061,965.84 minus 12% delinquency rate.

357 Accounts Payable and Revenue YTD March attachments are a duplicate of the Summary and are included to show the components.

Graph of last 12 years, comparison between revenue, reserves and expenditures.

Attachments:

- YTD Summary & 2022-23 Recommended
- Mutual Aid/Assistance by hire funds received
- 357 Accounts Payable YTD Mar
- 357 Revenue YTD Mar
- County Auditor-Controller Budget Letter
- Budget Procedures Calendar with Forms
- Budget Packet Transmittal to County Auditor-Controller
- Graph

South Lake County  
 Fire Protection District  
 Cost Accounting Management System  
 Budget Ledger Report-FYE 06/30/22

Summary Report by Budget Exp Acct  
 Run Date: 04/15/2022 03:55:26pm By: GF

							RECOMMENDED	
Accts Payable	FUND 357 OPERATING		Orig Budget	Adj Budget	YTD MAR	APR	EST ACT	FY 2022-23
OBJECT 01-11	Salaries & Wages-Permanent		6,000.00	6,000.00	4,700.00	500.00	6,200.00	6,000.00
01-12	Salaries & Wages-Temporary		110,000.00	154,210.00	115,779.18	9,442.81	144,107.61	110,000.00
01-13	Salaries & Wages-Overtime		35,000.00	35,000.00	19,300.28		19,300.28	35,000.00
02-21	FICA/Medicare-Emplyr Share		3,000.00	13,000.00	10,899.67	791.22	13,273.33	12,000.00
03-30	Insurance		33,900.00	33,900.00	23,888.80	541.44	25,513.12	33,900.00
03-31	Unemployment Insurance		2,400.00	2,400.00	2,393.30	157.07	2,864.51	5,000.00
04-00	Workers Compensation		29,620.00	29,620.00	18,189.00	8,294.00	26,483.00	29,620.00
09-00	Payroll Clearing		0.00	0.00	39,145.47	-11,812.70		0.00
11-00	Clothing & Personal Supplies		24,000.00	24,000.00	5,956.64	806.63	8,376.53	24,000.00
12-00	Communications		22,000.00	41,862.00	25,971.95	857.13	28,543.34	22,000.00
13-00	Food		2,500.00	2,500.00	1,204.17	276.46	2,033.55	2,500.00
14-00	Household Expense		15,000.00	15,000.00	2,441.16	586.47	4,200.57	15,000.00
15-10	Insurance-Other		53,000.00	53,000.00	51,789.00		51,789.00	53,000.00
17-00	Maintenance-Equipment		38,300.00	63,300.00	57,492.28	5,126.25	72,871.03	38,300.00
18-00	Maint-Bldgs & Imprvmnts		87,632.00	87,632.00	28,265.30	20,280.58	89,107.04	87,632.00
19-40	Medical Expense		46,500.00	46,500.00	35,524.68	2,563.68	43,215.72	46,500.00
20-00	Memberships		6,200.00	6,200.00	1,700.00		1,700.00	6,200.00
22-70	Office Supplies		3,000.00	3,000.00	2,376.17	2,153.27	8,835.98	3,000.00
22-71	Postage		7,220.00	7,220.00	2,365.43	351.61	3,420.26	7,220.00
23-80	Professional, Specialized Svc		3,820,911.00	3,728,701.00	1,354,973.08	741,220.22	2,837,413.52	4,008,772.00
24-00	Publications & Legal Ntcs		1,100.00	1,100.00	245.28		735.84	1,100.00
27-00	Small Tools & Instruments		3,500.00	3,500.00	1,406.47		4,219.41	3,500.00
28-30	Special Dept Supp & Svcs		66,400.00	154,880.00	124,609.47	17,181.93	176,155.26	66,400.00
28-48	Special Dept Ambulance Exp		92,000.00	118,000.00	112,711.56		112,711.56	92,000.00
29-50	Transportation & Travel		2,000.00	6,000.00	4,930.86	3,175.88	14,458.50	10,000.00
30-00	Utilities		75,400.00	75,400.00	53,424.03	5,437.67	69,737.04	75,400.00
38-00	Inventory Items		20,000.00	47,643.00	20,311.23	27,197.87	101,904.84	20,000.00
48-00	Taxes & Assessments		200.00	200.00	132.69		132.69	200.00
61-60	Bldgs & Imprv		0.00	23,400.00	23,400.00		23,400.00	
62-72	Autos & Light Trucks		0.00	0.00	0.00		0.00	
62-74	Cap FA-Eqt Other		0.00	535,746.00	155,306.57	10,191.19	215,880.14	
62-79	Cap FA-Pr Year		0.00	76,310.00	76,309.45	4,823.13	90,778.84	
	<i>SUBTOTAL</i>		4,606,783.00	5,395,224.00	2,377,143.17	850,143.81	4,199,362.51	4,814,244.00
90-91	Contingencies		180,674.00	10,620.00	0.00		0.00	425,181.00
			4,787,457.00	5,405,844.00	2,377,143.17	850,143.81	4,199,362.51	5,239,425.00

							RECOMMENDED	
Revenue	FUND 357 OPERATING		Orig Budget	Adj Budget	YTD MAR	APR	EST ACT	FY 2022-23
GL 411	Property Taxes		1,440,700.00	1,440,700.00	868,627.26		1,563,661.07	1,563,661.00
422	Permits		15,000.00	15,000.00	16,502.00	-843.00	15,659.00	15,000.00
441	Revenue from Use of Money		25,000.00	25,000.00	1,367.60		5,470.40	25,000.00
453	State Aid		47,000.00	47,000.00	181,053.97		187,711.12	48,000.00
455	Other Federal		0.00	0.00	0.00		0.00	0.00
456	Other Government Agencies		99,080.00	602,304.00	0.00	400.00	254,786.57	74,080.00
465	Public Protection		560,000.00	560,000.00	911,210.29	41,001.13	1,012,211.42	400,000.00
466	Other Current Services		1,776,696.00	1,776,696.00	1,143,706.85		1,766,338.85	1,812,161.20
491	Other		0.00	0.00	95,227.81		95,227.81	0.00
492	Other Revenue		0.00	35,500.00	42,053.94	15,203.37	57,257.31	0.00
502	Operating Transfers		0.00	0.00	0.00		30,000.00	0.00
			3,963,476.00	4,502,200.00	3,259,749.72	55,761.50	4,988,323.55	3,937,902.20
	Fund Balance (carry over FY beg. 07/01/21)		823,981.83	929,388.83	929,388.83		929,388.83	1,301,523.00
	Fund Balance YTD				1,811,995.38		1,718,349.87	5,239,425.20
	Apr payables				857,447.12			
	Apr Cash Receipts (MTD 04/14/22)				43,210.13			

Revenue	FUND 357 OPERATING	Orig Budget	Adj Budget	YTD MAR	APR	EST ACT	FY 2022-23
	Reserves						
	391-01 General			90,554.00		90,554.00	90,554.00
	392-00 Unreserved-Designated			2,685,445.00		2,685,445.00	2,685,445.00
	392-04 Equipment Reserve			985,351.00		985,351.00	994,846.00
	392-12 Medical Insurance Reserve			224,888.00		224,888.00	224,888.00
	392-25 Medical Svcs & Eqpt Reserve			1,017,455.00		1,017,455.00	1,424,786.00
	TOTAL FUND EQUITY (04/11/22)			6,001,451.39		6,722,042.87	

Revenue	FUND 366 FIRE MITIGATION FEE	Orig Budget	Adj Budget	YTD MAR	APR	EST ACT
GL 441	Revenue from Use of Money	0.00	0.00	82.43		329.72
461	Charges for Services	0.00	0.00	133,702.00	4,769.00	108,471.00
502	Operating Transfers	0.00	0.00	0.00		
		0.00	0.00	133,784.43	4,769.00	108,800.72
	Fund Balance (carry over FY beg. 07/01/21)			75,667.08		75,667.08
	Fund Balance YTD			209,451.51		<u>184,467.80</u>
	Apr Cash Receipts (MTD 04/14/22)			4,769.00		
	TOTAL FUND EQUITY (04/11/22)			214,220.51		

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

Summary Report by Budget Rev Acct  
 Run Date: 04/15/2022 03:55:26pm By: GF

357-9557 (Bud So Lk Co Fire Prot Dist / BUDGET UNIT: So Lk Co Fire Prot Dist						FY 2022-23 RECOMMENDED			
GL	OBJECT	SUB Description	Orig Budget	Adj Budget	YTD MAR	EST ACT	EST ACT/GL	OBJECT	GL
411		Property Taxes					1,563,661.07		1,563,661.00
	10-10	Current Secured							
	CA	county admin fee	-28,000.00	-28,000.00	-20,708.00	-20,708.00		-20,708.00	
	LA	LAFCO	-3,300.00	-3,300.00	-5,014.00	-5,014.00		-5,014.00	
	LS	local secured-AB8 teeter	1,388,000.00	1,388,000.00	817,801.46	1,486,911.75		1,498,668.00	
	PU	public utilitarian	60,000.00	60,000.00	34,076.48	60,000.00		60,000.00	
	10-15	ERAF-SRAF							
	--		0.00	0.00	0.00	0.00		0.00	
	10-20	Current Unsecured							
	--		24,000.00	24,000.00	30,715.31	30,715.31		30,715.00	
	10-25	Supp 813-Current							
	--		0.00	0.00	7,030.68	7,030.68		0.00	
	10-30	Prior Secured							
	--		0.00	0.00	0.00	0.00		0.00	
	10-35	Supp 813-Prior							
	--		0.00	0.00	3,968.12	3,968.12		0.00	
	10-40	Prior Unsecured							
	--		0.00	0.00	757.21	757.21		0.00	
422		Permits					15,659.00		15,000.00
	21-60	Other							
	--	burn permits	15,000.00	15,000.00	16,502.00	15,659.00		15,000.00	
441		Revenue from Use of Money					5,470.40		25,000.00
	42-01	Interest							
	--		25,000.00	25,000.00	1,367.60	5,470.40		25,000.00	
453		State Aid					187,711.12		48,000.00
	54-60	HOPTR							
	--		12,000.00	12,000.00	6,657.15	13,314.30		13,000.00	
	54-70	Disaster Rev Loss Backfil							
	--		0.00	0.00	0.00			0.00	
	54-90	Other							
	AB	ABH	2,500.00	2,500.00	135,501.00	135,501.00		2,500.00	
	OE	OES	32,500.00	32,500.00	38,895.82	38,895.82		32,500.00	
455		Other Federal							
	55-40	Disaster Relief							
	--	HMGP	0.00	0.00	0.00			0.00	
456		Other Government Agencies					254,786.57		74,080.00
	56-30	Other							
	--		0.00	503,224.00	0.00	155,306.57		0.00	
	NA	Napa Agmt	74,080.00	74,080.00	0.00	74,080.00		74,080.00	
	RH	Redbud Health Care District	25,000.00	25,000.00	0.00	25,000.00		0.00	
	TB	CalFire training bureau	0.00	0.00	0.00	400.00		0.00	
465		Public Protection					1,012,211.42		400,000.00
	68-60	Instnl Care & Svc (Ambulance)							
	--		400,000.00	400,000.00	3,849.07	3,849.07		400,000.00	
	GE	GEMT	0.00	0.00	-39,229.45	-39,229.45		0.00	
	IG	IGT	160,000.00	160,000.00	635,659.72	635,659.72		0.00	
	WF	WFB Transfers	0.00	0.00	310,930.95	411,932.08		0.00	
	WO	Pmts - W/O Accts	0.00	0.00	0.00			0.00	
466		Other Current Services					1,766,338.85		1,812,161.00
	69-20	Other							
	FC	Guenoc Devlpmnt Fire Consultar	0.00	0.00	0.00			0.00	
	69-29	Fire Protection							
	CA	county admin fee	-2,368.00	-2,368.00	0.00	-2,368.00		-2,368.00	
	CP	CS preroll	17,220.00	17,220.00	14,734.70	14,734.70			
	CS	CS apportionment	1,748,933.00	1,748,933.00	1,070,804.42	1,695,804.42		1,814,529.00	
	DP	DS preroll	12,911.00	12,911.00	12,911.24	12,911.24			
	DS	DS apportionment	0.00	0.00	45,256.49	45,256.49		0.00	
491		Other					95,227.81		0.00
	79-50	Revenue - Prior Year							
	--		0.00	0.00	95,206.16	95,206.16		0.00	
	79-70	Sales - Miscellaneous							

GL	OBJECT	SUB	Description	Orig Budget	Adj Budget	YTD MAR	EST ACT	EST ACT/GL	OBJECT	GL
		--		0.00	0.00	21.65	21.65		0.00	
492			Other Revenue					57,257.31		0.00
	79-90		Miscellaneous							
		--		0.00	35,500.00	35,810.00	51,013.37		0.00	
	79-91		Cancelled Checks							
		--		0.00	0.00	1,702.91	1,702.91		0.00	
	79-92		Insurance Rebates							
		--		0.00	0.00	4,541.03	4,541.03		0.00	
	79-93		Insurance Proceeds							
		--		0.00	0.00	0.00			0.00	
502			Operating Transfers					30,000.00		0.00
	81-22		In							
		--		0.00	0.00	0.00	30,000.00		0.00	
	81-23		Out							
		--		0.00	0.00	0.00			0.00	
				3,963,476.00	4,502,200.00	3,259,749.72	4,988,323.55	4,988,323.55	3,937,902.00	3,937,902.00

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

357-9557-795 (Budget Exp Acct) So Lk Co Fire Prot Dist /	Orig Budget		Adj Budget		Expenditures Accts Payable	Unencumbered Balance	% Committed	% Available
	So Lk Co	Fire Prot Dist	So Lk Co	Fire Prot Dist				
01-11 Salaries & Wages-Permanent								
D directors								
<b>* 01-11 Subtotal</b>	<b>6,000.00</b>		<b>6,000.00</b>		<b>4,700.00</b>	<b>1,300.00</b>	<b>78.33</b>	<b>21.67</b>
01-12 Salaries & Wages-Temporary								
C pc captain	10,000.00		10,000.00		22,732.00	-12,732.00	227.32	-127.32
E pc engineer	7,000.00		7,000.00		0.00	7,000.00	0.00	100.00
F pc firefighter	35,000.00		79,210.00		26,255.75	52,954.25	33.15	66.85
FC fire consultant	0.00		0.00		0.00	0.00	N/A	N/A
I pc ift/ems specialist	0.00		0.00		3,952.00	-3,952.00	N/A	N/A
O pc operator	10,000.00		10,000.00		25,405.50	-15,405.50	254.06	-154.06
OC ooc-pc captain	0.00		0.00		0.00	0.00	N/A	N/A
OE ooc-pc engineer	0.00		0.00		0.00	0.00	N/A	N/A
OF ooc-pc firefighter	0.00		0.00		6,431.04	-6,431.04	N/A	N/A
OO ooc-pc operator	0.00		0.00		2,336.26	-2,336.26	N/A	N/A
OS office technician	48,000.00		48,000.00		28,666.63	19,333.37	59.72	40.28
UC UNCLEARED CHECKS	0.00		0.00		0.00	0.00	N/A	N/A
<b>* 01-12 Subtotal</b>	<b>110,000.00</b>		<b>154,210.00</b>		<b>115,779.18</b>	<b>38,430.82</b>	<b>75.08</b>	<b>24.92</b>
01-13 Salaries & Wages-Overtime								
C pc captain	0.00		0.00		0.00	0.00	N/A	N/A
E pc engineer	0.00		0.00		0.00	0.00	N/A	N/A
F pc firefighter	35,000.00		35,000.00		13,719.78	21,280.22	39.20	60.80
O pc operator	0.00		0.00		5,476.71	-5,476.71	N/A	N/A
S office technician	0.00		0.00		103.79	-103.79	N/A	N/A
<b>* 01-13 Subtotal</b>	<b>35,000.00</b>		<b>35,000.00</b>		<b>19,300.28</b>	<b>15,699.72</b>	<b>55.14</b>	<b>44.86</b>
02-21 FICA/Medicare-Emplyr Share								
FC FICA pc captain	0.00		0.00		1,409.39	-1,409.39	N/A	N/A
FD FICA directors	0.00		0.00		291.40	-291.40	N/A	N/A
FE FICA pc engineer	0.00		0.00		0.00	0.00	N/A	N/A
FF FICA pc firefighter	2,400.00		2,400.00		3,296.09	-896.09	137.34	-37.34
FG FICA FIre Consultant	0.00		0.00		0.00	0.00	N/A	N/A
FI FICA pc ift/ems specialist	0.00		0.00		245.03	-245.03	N/A	N/A
FO FICA pc operator	0.00		0.00		1,640.64	-1,640.64	N/A	N/A
FS FICA office technician	0.00		10,000.00		1,951.17	8,048.83	19.51	80.49
MC Medicare pc captain	0.00		0.00		329.62	-329.62	N/A	N/A
MD Medicare directors	0.00		0.00		68.15	-68.15	N/A	N/A
ME Medicare pc engineer	0.00		0.00		0.00	0.00	N/A	N/A
MF Medicare pc firefighter	600.00		600.00		770.83	-170.83	128.47	-28.47
MG Medicare fire consultant	0.00		0.00		0.00	0.00	N/A	N/A
MI Medicare pc ift/ems specialist	0.00		0.00		57.31	-57.31	N/A	N/A
MO Medicare pc operator	0.00		0.00		383.71	-383.71	N/A	N/A
MS Medicare office technician	0.00		0.00		456.33	-456.33	N/A	N/A
<b>* 02-21 Subtotal</b>	<b>3,000.00</b>		<b>13,000.00</b>		<b>10,899.67</b>	<b>2,100.33</b>	<b>83.84</b>	<b>16.16</b>
03-30 Insurance								
C health-current	3,600.00		3,600.00		2,700.00	900.00	75.00	25.00
E EAP-pcfs	3,000.00		3,000.00		2,156.88	843.12	71.90	28.10
G group life-pcfs	2,800.00		2,800.00		1,788.80	1,011.20	63.89	36.11
I inj/illness inc prot-pcts	2,000.00		2,000.00		2,738.00	-738.00	136.90	-36.90
M csfa membership-pcfs	2,500.00		2,500.00		0.00	2,500.00	0.00	100.00
R health-retired	20,000.00		20,000.00		14,505.12	5,494.88	72.53	27.47
<b>* 03-30 Subtotal</b>	<b>33,900.00</b>		<b>33,900.00</b>		<b>23,888.80</b>	<b>10,011.20</b>	<b>70.47</b>	<b>29.53</b>



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

357-9557-795 (Budget Exp Acct)	So Lk Co Fire Prot Dist /	Orig Budget		Adj Budget		Expenditures Accts Payable	Unencumbered Balance	% Committed	% Available
		So Lk Co	Fire Prot Dist	So Lk Co	Fire Prot Dist				
03-31 Unemployment Insurance									
DC sdi pc captain			0.00		0.00	497.00	-497.00	N/A	N/A
DD sdi directors			0.00		0.00	175.40	-175.40	N/A	N/A
DE sdi pc engineer			0.00		0.00	0.00	0.00	N/A	N/A
DF sdi pc firefighter			0.00		0.00	1,008.04	-1,008.04	N/A	N/A
DG sdi fire consultant			0.00		0.00	0.00	0.00	N/A	N/A
DI sdi pc ift/ems specialist			0.00		0.00	133.53	-133.53	N/A	N/A
DO sdi pc operator			0.00		0.00	296.42	-296.42	N/A	N/A
DS sdi office technician			0.00		0.00	217.00	-217.00	N/A	N/A
EC ett pc captain			0.00		0.00	13.99	-13.99	N/A	N/A
ED ett director			0.00		0.00	4.70	-4.70	N/A	N/A
EE ett pc engineer			0.00		0.00	0.00	0.00	N/A	N/A
EF ett pc firefighter		2,400.00		2,400.00		26.94	2,373.06	1.12	98.88
EG ett fire consultant			0.00		0.00	0.00	0.00	N/A	N/A
EI ett pc ift/ems specialist			0.00		0.00	3.97	-3.97	N/A	N/A
EO ett pc operator			0.00		0.00	9.31	-9.31	N/A	N/A
ES ett office technician			0.00		0.00	7.00	-7.00	N/A	N/A
<b>* 03-31 Subtotal</b>			<b>2,400.00</b>		<b>2,400.00</b>	<b>2,393.30</b>	<b>6.70</b>	<b>99.72</b>	<b>0.28</b>
04-00 Workers Compensation									
NA non safety,administration			3,536.00		3,536.00	2,652.00	884.00	75.00	25.00
NM non safety,municipality			312.00		312.00	234.00	78.00	75.00	25.00
SB safety,base-pcfs			12,408.00		12,408.00	9,306.00	3,102.00	75.00	25.00
SW safety,wages-pcfs			13,364.00		13,364.00	5,997.00	7,367.00	44.87	55.13
<b>* 04-00 Subtotal</b>			<b>29,620.00</b>		<b>29,620.00</b>	<b>18,189.00</b>	<b>11,431.00</b>	<b>61.41</b>	<b>38.59</b>
09-00 Payroll Clearing									
00 payroll clearing,WFB			0.00		0.00	47,947.55	-47,947.55	N/A	N/A
AD association dues pcfs			0.00		0.00	-8,802.08	8,802.08	N/A	N/A
<b>* 09-00 Subtotal</b>			<b>0.00</b>		<b>0.00</b>	<b>39,145.47</b>	<b>-39,145.47</b>	<b>N/A</b>	<b>N/A</b>
11-00 Clothing & Personal Supplies									
B boot allowance			1,000.00		1,000.00	0.00	1,000.00	0.00	100.00
P personal protective eqt			20,000.00		20,000.00	2,228.32	17,771.68	11.14	88.86
U uniform items			3,000.00		3,000.00	3,728.32	-728.32	124.28	-24.28
<b>* 11-00 Subtotal</b>			<b>24,000.00</b>		<b>24,000.00</b>	<b>5,956.64</b>	<b>18,043.36</b>	<b>24.82</b>	<b>75.18</b>
12-00 Communications									
60 Sta 60 Middletown			7,000.00		26,862.00	13,572.91	13,289.09	50.53	49.47
62 Sta 62 Cobb			7,000.00		7,000.00	4,208.78	2,791.22	60.13	39.87
63 Sta 63 Hidden Valley Lake			7,000.00		7,000.00	2,450.33	4,549.67	35.00	65.00
64 Sta 64 Loch Lomond			0.00		0.00	0.00	0.00	N/A	N/A
A Amador			1,000.00		1,000.00	5,739.93	-4,739.93	573.99	-473.99
<b>* 12-00 Subtotal</b>			<b>22,000.00</b>		<b>41,862.00</b>	<b>25,971.95</b>	<b>15,890.05</b>	<b>62.04</b>	<b>37.96</b>
13-00 Food									
60 Sta 60 Middletown			1,500.00		1,500.00	954.74	545.26	63.65	36.35
62 Sta 62 Cobb			500.00		500.00	139.39	360.61	27.88	72.12
63 Sta 63 Hidden Valley Lake			500.00		500.00	110.04	389.96	22.01	77.99
<b>* 13-00 Subtotal</b>			<b>2,500.00</b>		<b>2,500.00</b>	<b>1,204.17</b>	<b>1,295.83</b>	<b>48.17</b>	<b>51.83</b>
14-00 Household Expense									
60 Sta 60 Middletown			7,000.00		7,000.00	583.55	6,416.45	8.34	91.66
62 Sta 62 Cobb			5,000.00		5,000.00	968.52	4,031.48	19.37	80.63
63 Sta 63 Hidden Valley Lake			2,000.00		2,000.00	825.37	1,174.63	41.27	58.73

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

357-9557-795 (Budget Exp Acct)	So Lk Co Fire Prot Dist /	Orig Budget		Adj Budget		Expenditures Accts Payable	Unencumbered Balance	% Committed	% Available
		So Lk Co	Fire Prot Dist	So Lk Co	Fire Prot Dist				
14-00 Household Expense									
64 Sta 64 Loch Lomond				1,000.00	1,000.00	63.72	936.28	6.37	93.63
<b>* 14-00 Subtotal</b>				<b>15,000.00</b>	<b>15,000.00</b>	<b>2,441.16</b>	<b>12,558.84</b>	<b>16.27</b>	<b>83.73</b>
15-10 Insurance-Other									
60 Sta 60 Middletown		40,000.00		40,000.00		40,192.77	-192.77	100.48	-0.48
62 Sta 62 Cobb		5,000.00		5,000.00		5,315.55	-315.55	106.31	-6.31
63 Sta 63 Hidden Valley Lake		5,000.00		5,000.00		3,301.30	1,698.70	66.03	33.97
64 Sta 64 Loch Lomond		3,000.00		3,000.00		2,979.38	20.62	99.31	0.69
<b>* 15-10 Subtotal</b>		<b>53,000.00</b>		<b>53,000.00</b>		<b>51,789.00</b>	<b>1,211.00</b>	<b>97.72</b>	<b>2.28</b>
17-00 Maintenance-Equipment									
60 Sta 60 Middletown		15,000.00		40,000.00		19,582.67	20,417.33	48.96	51.04
62 Sta 62 Cobb		7,000.00		7,000.00		24,122.79	-17,122.79	344.61	-244.61
63 Sta 63 Hidden Valley Lake		7,000.00		7,000.00		9,986.66	-2,986.66	142.67	-42.67
64 Sta 64 Loch Lomond		7,000.00		7,000.00		3,421.56	3,578.44	48.88	51.12
A Amador		2,300.00		2,300.00		378.60	1,921.40	16.46	83.54
<b>* 17-00 Subtotal</b>		<b>38,300.00</b>		<b>63,300.00</b>		<b>57,492.28</b>	<b>5,807.72</b>	<b>90.83</b>	<b>9.17</b>
18-00 Maint-Bldgs & Imprvmts									
60 Sta 60 Middletown		40,000.00		40,000.00		21,830.43	18,169.57	54.58	45.42
62 Sta 62 Cobb		13,000.00		13,000.00		2,014.49	10,985.51	15.50	84.50
63 Sta 63 Hidden Valley Lake		13,000.00		13,000.00		2,573.77	10,426.23	19.80	80.20
64 Sta 64 Loch Lomond		7,000.00		7,000.00		1,044.06	5,955.94	14.92	85.08
FS FS Bldg		7,000.00		7,000.00		777.73	6,222.27	11.11	88.89
T Trng Tower, Roof Prop		7,632.00		7,632.00		24.82	7,607.18	0.33	99.67
<b>* 18-00 Subtotal</b>		<b>87,632.00</b>		<b>87,632.00</b>		<b>28,265.30</b>	<b>59,366.70</b>	<b>32.25</b>	<b>67.75</b>
19-40 Medical Expense									
MS Medical Supplies		40,000.00		40,000.00		32,621.15	7,378.85	81.55	18.45
MW Medical Waste Disp		2,000.00		2,000.00		736.95	1,263.05	36.85	63.15
O Oxygen		4,500.00		4,500.00		2,166.58	2,333.42	48.15	51.85
<b>* 19-40 Subtotal</b>		<b>46,500.00</b>		<b>46,500.00</b>		<b>35,524.68</b>	<b>10,975.32</b>	<b>76.40</b>	<b>23.60</b>
20-00 Memberships									
F FDAC		700.00		700.00		200.00	500.00	28.57	71.43
L Lake Co Fire Chiefs		5,500.00		5,500.00		1,500.00	4,000.00	27.27	72.73
PC assoc dues-pcfs		0.00		0.00		0.00	0.00	N/A	N/A
<b>* 20-00 Subtotal</b>		<b>6,200.00</b>		<b>6,200.00</b>		<b>1,700.00</b>	<b>4,500.00</b>	<b>27.42</b>	<b>72.58</b>
22-70 Office Supplies									
60 Sta 60 Middletown		2,000.00		2,000.00		1,837.55	162.45	91.88	8.12
62 Sta 62 Cobb		500.00		500.00		295.98	204.02	59.20	40.80
63 Sta 63 Hidden Valley Lake		500.00		500.00		242.64	257.36	48.53	51.47
64 Sta 64 Loch Lomond		0.00		0.00		0.00	0.00	N/A	N/A
<b>* 22-70 Subtotal</b>		<b>3,000.00</b>		<b>3,000.00</b>		<b>2,376.17</b>	<b>623.83</b>	<b>79.21</b>	<b>20.79</b>
22-71 Postage									
60 Sta 60 Middletown		7,220.00		7,220.00		2,365.43	4,854.57	32.76	67.24
62 Sta 62 Cobb		0.00		0.00		0.00	0.00	N/A	N/A
63 Sta 63 Hidden Valley Lake		0.00		0.00		0.00	0.00	N/A	N/A
<b>* 22-71 Subtotal</b>		<b>7,220.00</b>		<b>7,220.00</b>		<b>2,365.43</b>	<b>4,854.57</b>	<b>32.76</b>	<b>67.24</b>
23-80 Professional, Specialized Svc									
AB ambulance billing svcs		35,000.00		35,000.00		22,766.96	12,233.04	65.05	34.95

South Lake County  
 Fire Protection District  
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 Budget Expenditure Ledger Report

		Orig Budget		Adj Budget		Expenditures	Unencumbered Balance	% Committed	% Available
		So Lk Co	Fire Prot Dist	So Lk Co	Fire Prot Dist	Accts Payable			
357-9557-795	(Budget Exp Acct) So Lk Co Fire Prot Dist								
23-80	Professional, Specialized Svc								
CF	CalFire	3,757,211.00		3,652,001.00		1,298,290.44	2,353,710.56	35.55	64.45
PY	payroll services	5,800.00		5,800.00		4,756.99	1,043.01	82.02	17.98
SP	legal,audit,specialty svcs	22,900.00		35,900.00		29,158.69	6,741.31	81.22	18.78
<b>* 23-80</b>	<b>Subtotal</b>	<b>3,820,911.00</b>		<b>3,728,701.00</b>		<b>1,354,973.08</b>	<b>2,373,727.92</b>	<b>36.34</b>	<b>63.66</b>
24-00	Publications & Legal Ntcs								
00	public hearing,legal notices	1,100.00		1,100.00		245.28	854.72	22.30	77.70
<b>* 24-00</b>	<b>Subtotal</b>	<b>1,100.00</b>		<b>1,100.00</b>		<b>245.28</b>	<b>854.72</b>	<b>22.30</b>	<b>77.70</b>
27-00	Small Tools & Instruments								
60	Sta 60 Middletown	1,000.00		1,000.00		434.20	565.80	43.42	56.58
62	Sta 62 Cobb	800.00		800.00		3.19	796.81	0.40	99.60
63	Sta 63 Hidden Valley Lake	800.00		800.00		0.00	800.00	0.00	100.00
64	Sta 64 Loch Lomond	500.00		500.00		969.08	-469.08	193.82	-93.82
A	Amador	400.00		400.00		0.00	400.00	0.00	100.00
<b>* 27-00</b>	<b>Subtotal</b>	<b>3,500.00</b>		<b>3,500.00</b>		<b>1,406.47</b>	<b>2,093.53</b>	<b>40.18</b>	<b>59.82</b>
28-30	Special Dept Supp & Svcs								
60	Sta 60 Middletown	0.00		0.00		11,404.63	-11,404.63	N/A	N/A
62	Sta 62 Cobb	0.00		0.00		4,038.44	-4,038.44	N/A	N/A
63	Sta 63 Hidden Valley Lake	0.00		0.00		1,781.25	-1,781.25	N/A	N/A
64	Sta 64 Loch Lomond	0.00		0.00		1,024.96	-1,024.96	N/A	N/A
A	Amador	0.00		0.00		4,926.94	-4,926.94	N/A	N/A
AB	abh fund	25,000.00		44,980.00		23,001.00	21,979.00	51.14	48.86
GA	Grant,Award Purchase	0.00		72,500.00		55,136.48	17,363.52	76.05	23.95
L	licensing fee	2,500.00		2,500.00		0.00	2,500.00	0.00	100.00
P	physicals	2,000.00		2,000.00		327.15	1,672.85	16.36	83.64
PE	public educ supplies	2,000.00		2,000.00		1,781.47	218.53	89.07	10.93
T	training registrations & supplies	10,900.00		6,900.00		8,269.48	-1,369.48	119.85	-19.85
TB	CalFire training bureau	24,000.00		24,000.00		12,917.67	11,082.33	53.82	46.18
<b>* 28-30</b>	<b>Subtotal</b>	<b>66,400.00</b>		<b>154,880.00</b>		<b>124,609.47</b>	<b>30,270.53</b>	<b>80.46</b>	<b>19.54</b>
28-48	Special Dept Ambulance Exp								
60	Sta 60 Middletown ambulance	4,000.00		4,000.00		3,274.20	725.80	81.86	18.14
62	Sta 62 Cobb ambulance	4,000.00		4,000.00		3,247.80	752.20	81.20	18.80
63	Sta 63 Hidden Valley Lake ambulance	4,000.00		4,000.00		2,913.80	1,086.20	72.85	27.15
GE	GEMT	0.00		10,000.00		15,974.76	-5,974.76	159.75	-59.75
IG	IGT	80,000.00		96,000.00		86,471.00	9,529.00	90.07	9.93
NC	NCEMS ImageTrend	0.00		0.00		830.00	-830.00	N/A	N/A
<b>* 28-48</b>	<b>Subtotal</b>	<b>92,000.00</b>		<b>118,000.00</b>		<b>112,711.56</b>	<b>5,288.44</b>	<b>95.52</b>	<b>4.48</b>
29-50	Transportation & Travel								
B	Board	0.00		0.00		855.86	-855.86	N/A	N/A
C	reimb-Cal Fire	0.00		0.00		0.00	0.00	N/A	N/A
P	reimb-pcfs	2,000.00		6,000.00		4,075.00	1,925.00	67.92	32.08
<b>* 29-50</b>	<b>Subtotal</b>	<b>2,000.00</b>		<b>6,000.00</b>		<b>4,930.86</b>	<b>1,069.14</b>	<b>82.18</b>	<b>17.82</b>
30-00	Utilities								
E0	Sta 60 Middletown Electric	16,000.00		16,000.00		9,663.49	6,336.51	60.40	39.60
E2	Sta 62 Cobb Electric	9,000.00		9,000.00		6,950.01	2,049.99	77.22	22.78
E3	Sta 63 Hidden Valley Lake Electric	8,000.00		8,000.00		6,168.28	1,831.72	77.10	22.90
E4	Sta 64 Loch Lomond Electric	2,000.00		2,000.00		1,529.53	470.47	76.48	23.52
EF	FS Bldg Electric	2,500.00		2,500.00		1,812.17	687.83	72.49	27.51
G0	Sta 60 Middletown Garbage	3,250.00		3,250.00		1,495.22	1,754.78	46.01	53.99

South Lake County  
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357-9557-795	(Budget Exp Acct)	So Lk Co	Orig Budget			Adj Budget			Expenditures Accts Payable	Unencumbered Balance	% Committed	% Available
			Fire	Prot	Dist /	Fire	Prot	Dist /				
30-00	Utilities											
G2	Sta 62 Cobb Garbage		900.00			900.00		658.66	241.34	73.18	26.82	
G3	Sta 63 Hidden Vally Lake Garbage		1,000.00			1,000.00		732.88	267.12	73.29	26.71	
G4	Sta 64 Loch Lomond Garbage		100.00			100.00		23.80	76.20	23.80	76.20	
GA	Sta 31 Amador Garbage		500.00			500.00		222.49	277.51	44.50	55.50	
GF	FS Bldg Garbage		500.00			500.00		190.31	309.69	38.06	61.94	
I0	Sta 60 Middletown Internet		800.00			800.00		576.91	223.09	72.11	27.89	
I2	Sta 62 Cobb Internet		900.00			900.00		808.62	91.38	89.85	10.15	
I3	Sta 63 Hidden Valley Lake Internet		900.00			900.00		668.62	231.38	74.29	25.71	
P0	Sta 60 Middletown Propane		5,000.00			5,000.00		2,782.86	2,217.14	55.66	44.34	
P2	Sta 62 Cobb Propane		3,000.00			3,000.00		4,395.34	-1,395.34	146.51	-46.51	
P3	Sta 63 Hidden Valley Lake Propane		2,000.00			2,000.00		907.50	1,092.50	45.38	54.62	
P4	Sta 64 Loch Lomond Propane		700.00			700.00		1,146.57	-446.57	163.80	-63.80	
PF	FS Bldg Propane		1,000.00			1,000.00		1,284.27	-284.27	128.43	-28.43	
S0	Sta 60 Middletown Sewer		150.00			150.00		163.00	-13.00	108.67	-8.67	
SF	FS Bldg Sewer		300.00			300.00		163.00	137.00	54.33	45.67	
T0	Sta 60 Middletown Telephone		2,100.00			2,100.00		1,589.78	510.22	75.70	24.30	
T2	Sta 62 Cobb Telephone		700.00			700.00		402.80	297.20	57.54	42.46	
T3	Sta 63 Hidden Valley Lake Telephone		700.00			700.00		404.57	295.43	57.80	42.20	
T4	Sta 64 Loch Lomond Telephone		300.00			300.00		178.76	121.24	59.59	40.41	
TF	FS Bldg Telephone		300.00			300.00		204.48	95.52	68.16	31.84	
W0	Sta 60 Middletown Water		7,000.00			7,000.00		5,169.57	1,830.43	73.85	26.15	
W2	Sta 62 Cobb Water		800.00			800.00		607.48	192.52	75.94	24.06	
W3	Sta 63 Hidden Valley Lake Water, Swr		1,700.00			1,700.00		1,464.85	235.15	86.17	13.83	
W4	Sta 64 Loch Lomond Water		800.00			800.00		625.00	175.00	78.13	21.87	
WF	FS Bldg Water		2,500.00			2,500.00		433.21	2,066.79	17.33	82.67	
<b>* 30-00</b>	<b>Subtotal</b>		<b>75,400.00</b>			<b>75,400.00</b>		<b>53,424.03</b>	<b>21,975.97</b>	<b>70.85</b>	<b>29.15</b>	
38-00	Inventory Items											
60	Sta 60 Middletown		20,000.00			7,000.00		677.82	6,322.18	9.68	90.32	
62	Sta 62 Cobb		0.00			7,449.50		10,207.88	-2,758.38	137.03	-37.03	
63	Sta 63 Hidden Valley Lake		0.00			7,449.50		9,155.36	-1,705.86	122.90	-22.90	
64	Sta 64 Loch Lomond		0.00			0.00		270.17	-270.17	N/A	N/A	
<b>* 38-00</b>	<b>Subtotal</b>		<b>20,000.00</b>			<b>21,899.00</b>		<b>20,311.23</b>	<b>1,587.77</b>	<b>92.75</b>	<b>7.25</b>	
48-00	Taxes & Assessments											
60	Sta 60 Middletown		200.00			200.00		51.60	148.40	25.80	74.20	
62	Sta 62 Cobb		0.00			0.00		33.48	-33.48	N/A	N/A	
63	Sta 63 Hidden Valley Lake		0.00			0.00		23.04	-23.04	N/A	N/A	
64	Sta 64 Loch Lomond		0.00			0.00		2.76	-2.76	N/A	N/A	
FS	FS Bldg		0.00			0.00		21.81	-21.81	N/A	N/A	
<b>* 48-00</b>	<b>Subtotal</b>		<b>200.00</b>			<b>200.00</b>		<b>132.69</b>	<b>67.31</b>	<b>66.35</b>	<b>33.65</b>	
61-60	Bldgs & Imprv											
60	Sta 60		0.00			0.00		0.00	0.00	N/A	N/A	
FS	FS Bldg		0.00			23,400.00		23,400.00	0.00	100.00	0.00	
<b>* 61-60</b>	<b>Subtotal</b>		<b>0.00</b>			<b>23,400.00</b>		<b>23,400.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	
62-72	Autos & Light Trucks											
60	E6061		0.00			0.00		0.00	0.00	N/A	N/A	
<b>* 62-72</b>	<b>Subtotal</b>		<b>0.00</b>			<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>N/A</b>	<b>N/A</b>	
62-74	Cap FA-Eqt Other											
60	M6011, SCBA UNITS		0.00			503,224.00		122,785.14	380,438.86	24.40	75.60	
62	M6211, SCBA UNITS		0.00			0.00		0.00	0.00	N/A	N/A	

South Lake County  
 Fire Protection District  
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 Budget Expenditure Ledger Report

357-9557-795 (Budget Exp Acct) So Lk Co Fire Prot Dist /	Orig Budget		Adj Budget		Expenditures	Unencumbered Balance	% Committed	% Available
	So Lk Co	Fire Prot Dist /	So Lk Co	Fire Prot Dist /	Accts Payable			
62-74 Cap FA-Eqt Other								
63 M6311, SCBA UNITS	0.00		0.00		0.00	0.00	N/A	N/A
64 SCBA UNITS	0.00		0.00		0.00	0.00	N/A	N/A
A Amador	0.00		32,522.00		32,521.43	0.57	100.00	0.00
<b>* 62-74 Subtotal</b>	<b>0.00</b>		<b>535,746.00</b>		<b>155,306.57</b>	<b>380,439.43</b>	<b>28.99</b>	<b>71.01</b>
62-79 Pr Yr								
60 Sta 60	0.00		76,310.00		76,309.45	0.55	100.00	0.00
<b>* 62-79 Subtotal</b>	<b>0.00</b>		<b>76,310.00</b>		<b>76,309.45</b>	<b>0.55</b>	<b>100.00</b>	<b>0.00</b>
90-91 Contingencies								
00	180,674.00		36,364.00		0.00	36,364.00	0.00	100.00
<b>* 90-91 Subtotal</b>	<b>180,674.00</b>		<b>36,364.00</b>		<b>0.00</b>	<b>36,364.00</b>	<b>0.00</b>	<b>100.00</b>
<b>** 357-9557-795 Subtotal</b>	<b>4,787,457.00</b>		<b>5,405,844.00</b>		<b>2,377,143.17</b>	<b>3,028,700.83</b>	<b>43.97</b>	<b>56.03</b>
<b>*** Grand Total</b>	<b>4,787,457.00</b>		<b>5,405,844.00</b>		<b>2,377,143.17</b>	<b>3,028,700.83</b>	<b>43.97</b>	<b>56.03</b>

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

		Orig Budget	Adj Budget	YTD Revenues	Unrealized Bal	% Realized	Variance
357-9557 (Budget Rev Acct) FUND: So Lk Co Fire Prot		Dist / BUDGET		UNIT: So Lk Co Fire Prot Dist			
411	GL CODE: Property Taxes						
10-10	OBJECT: Current Secured						
	CA county admin fee	-28,000.00	-28,000.00	-20,708.00	-7,292.00	N/A	-28,000.00
	LA LAFCO	-3,300.00	-3,300.00	-5,014.00	1,714.00	N/A	-3,300.00
	LS local secured-AB8 tee	1,388,000.00	1,388,000.00	817,801.46	570,198.54	58.92	1,388,000.00
	PU public utilitarian	60,000.00	60,000.00	34,076.48	25,923.52	56.79	60,000.00
	<b>* 10-10 Subtotal</b>	<b>1,416,700.00</b>	<b>1,416,700.00</b>	<b>826,155.94</b>	<b>590,544.06</b>	<b>58.32</b>	<b>1,416,700.00</b>
10-15	OBJECT: ERAF-SRAF						
	00	0.00	0.00	0.00	0.00	N/A	0.00
	<b>* 10-15 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>N/A</b>	<b>0.00</b>
10-20	OBJECT: Current Unsecured						
	00	24,000.00	24,000.00	30,715.31	-6,715.31	127.98	24,000.00
	<b>* 10-20 Subtotal</b>	<b>24,000.00</b>	<b>24,000.00</b>	<b>30,715.31</b>	<b>-6,715.31</b>	<b>127.98</b>	<b>24,000.00</b>
10-25	OBJECT: Supp 813-Current						
	00	0.00	0.00	7,030.68	-7,030.68	N/A	0.00
	<b>* 10-25 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>7,030.68</b>	<b>-7,030.68</b>	<b>N/A</b>	<b>0.00</b>
10-30	OBJECT: Prior Secured						
	00	0.00	0.00	0.00	0.00	N/A	0.00
	<b>* 10-30 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>N/A</b>	<b>0.00</b>
10-35	OBJECT: Supp 813-Prior						
	00	0.00	0.00	3,968.12	-3,968.12	N/A	0.00
	<b>* 10-35 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>3,968.12</b>	<b>-3,968.12</b>	<b>N/A</b>	<b>0.00</b>
10-40	OBJECT: Prior Unsecured						
	00	0.00	0.00	757.21	-757.21	N/A	0.00
	<b>* 10-40 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>757.21</b>	<b>-757.21</b>	<b>N/A</b>	<b>0.00</b>
<b>** 411 Subtotal</b>		<b>1,440,700.00</b>	<b>1,440,700.00</b>	<b>868,627.26</b>	<b>572,072.74</b>	<b>60.29</b>	<b>1,440,700.00</b>
422	GL CODE: Permits						
21-60	OBJECT: Other						
	00 burn permits	15,000.00	15,000.00	16,502.00	-1,502.00	110.01	15,000.00
	<b>* 21-60 Subtotal</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>16,502.00</b>	<b>-1,502.00</b>	<b>110.01</b>	<b>15,000.00</b>
<b>** 422 Subtotal</b>		<b>15,000.00</b>	<b>15,000.00</b>	<b>16,502.00</b>	<b>-1,502.00</b>	<b>110.01</b>	<b>15,000.00</b>
441	GL CODE: Revenue from Use of Money						
42-01	OBJECT: Interest						
	00	25,000.00	25,000.00	1,367.60	23,632.40	5.47	25,000.00
	<b>* 42-01 Subtotal</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>1,367.60</b>	<b>23,632.40</b>	<b>5.47</b>	<b>25,000.00</b>
<b>** 441 Subtotal</b>		<b>25,000.00</b>	<b>25,000.00</b>	<b>1,367.60</b>	<b>23,632.40</b>	<b>5.47</b>	<b>25,000.00</b>

	Orig Budget			Adj Budget			YTD Revenues		Unrealized Bal	% Realized	Variance
	FUND: So	Lk Co	Fire Prot	Dist /	BUDGET	UNIT: So	Lk Co	Fire Prot	Dist		
357-9557 (Budget Rev Acct)											
453 GL CODE: State Aid											
54-60 OBJECT: HOPTR											
00			12,000.00		12,000.00		6,657.15		5,342.85	55.48	12,000.00
<b>* 54-60 Subtotal</b>			<b>12,000.00</b>		<b>12,000.00</b>		<b>6,657.15</b>		<b>5,342.85</b>	<b>55.48</b>	<b>12,000.00</b>
54-70 OBJECT: Disaster Rev Loss Backfil											
00			0.00		0.00		0.00		0.00	N/A	0.00
<b>* 54-70 Subtotal</b>			<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>N/A</b>	<b>0.00</b>
54-90 OBJECT: Other											
AB ABH			2,500.00		2,500.00		135,501.00		-133,001.00	5420.04	2,500.00
OE OES			32,500.00		32,500.00		38,895.82		-6,395.82	119.68	32,500.00
<b>* 54-90 Subtotal</b>			<b>35,000.00</b>		<b>35,000.00</b>		<b>174,396.82</b>		<b>-139,396.82</b>	<b>498.28</b>	<b>35,000.00</b>
<b>** 453 Subtotal</b>			<b>47,000.00</b>		<b>47,000.00</b>		<b>181,053.97</b>		<b>-134,053.97</b>	<b>385.22</b>	<b>47,000.00</b>
455 GL CODE: Other Federal											
55-40 OBJECT: Disaster Relief											
00 HMGP			0.00		0.00		0.00		0.00	N/A	0.00
<b>* 55-40 Subtotal</b>			<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>N/A</b>	<b>0.00</b>
<b>** 455 Subtotal</b>			<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>N/A</b>	<b>0.00</b>
456 GL CODE: Other Government Agencies											
56-30 OBJECT: Other											
00			0.00		503,224.00		0.00		503,224.00	0.00	503,224.00
NA Napa Agmt			74,080.00		74,080.00		0.00		74,080.00	0.00	74,080.00
RH Redbud Health Care Di			25,000.00		25,000.00		0.00		25,000.00	0.00	25,000.00
TB CalFire training bure			0.00		0.00		0.00		0.00	N/A	0.00
<b>* 56-30 Subtotal</b>			<b>99,080.00</b>		<b>602,304.00</b>		<b>0.00</b>		<b>602,304.00</b>	<b>0.00</b>	<b>602,304.00</b>
<b>** 456 Subtotal</b>			<b>99,080.00</b>		<b>602,304.00</b>		<b>0.00</b>		<b>602,304.00</b>	<b>0.00</b>	<b>602,304.00</b>
465 GL CODE: Public Protection											
68-60 OBJECT: Instnl Care & Svc (Ambulance)											
00			400,000.00		400,000.00		3,849.07		396,150.93	0.96	400,000.00
GE GEMT			0.00		0.00		-39,229.45		39,229.45	N/A	0.00
IG IGT			160,000.00		160,000.00		635,659.72		-475,659.72	397.29	160,000.00
WF WFB Transfers			0.00		0.00		310,930.95		-310,930.95	N/A	0.00
WO Pmts - W/O Accts			0.00		0.00		0.00		0.00	N/A	0.00
<b>* 68-60 Subtotal</b>			<b>560,000.00</b>		<b>560,000.00</b>		<b>911,210.29</b>		<b>-351,210.29</b>	<b>162.72</b>	<b>560,000.00</b>
<b>** 465 Subtotal</b>			<b>560,000.00</b>		<b>560,000.00</b>		<b>911,210.29</b>		<b>-351,210.29</b>	<b>162.72</b>	<b>560,000.00</b>
466 GL CODE: Other Current Services											
69-20 OBJECT: Other											
FC Guenoc Devlpmnt Fire			0.00		0.00		0.00		0.00	N/A	0.00
<b>* 69-20 Subtotal</b>			<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>N/A</b>	<b>0.00</b>

		Orig Budget	Adj Budget	YTD Revenues	Unrealized Bal	% Realized	Variance
357-9557	(Budget Rev Acct) FUND: So Lk Co Fire Prot	BUDGET	Dist / BUDGET	UNIT: So Lk Co Fire Prot Dist			
466	GL CODE: Other Current Services						
69-29	OBJECT: Fire Protection						
	CA county admin fee	-2,368.00	-2,368.00	0.00	-2,368.00	N/A	-2,368.00
	CP CS preroll	17,220.00	17,220.00	14,734.70	2,485.30	85.57	17,220.00
	CS CS apportionment	1,748,933.00	1,748,933.00	1,070,804.42	678,128.58	61.23	1,748,933.00
	DP DS preroll	12,911.00	12,911.00	12,911.24	-0.24	100.00	12,911.00
	DS DS apportionment	0.00	0.00	45,256.49	-45,256.49	N/A	0.00
	<b>* 69-29 Subtotal</b>	<b>1,776,696.00</b>	<b>1,776,696.00</b>	<b>1,143,706.85</b>	<b>632,989.15</b>	<b>64.37</b>	<b>1,776,696.00</b>
	<b>** 466 Subtotal</b>	<b>1,776,696.00</b>	<b>1,776,696.00</b>	<b>1,143,706.85</b>	<b>632,989.15</b>	<b>64.37</b>	<b>1,776,696.00</b>
491	GL CODE: Other						
79-50	OBJECT: Revenue - Prior Year						
	00	0.00	0.00	95,206.16	-95,206.16	N/A	0.00
	<b>* 79-50 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>95,206.16</b>	<b>-95,206.16</b>	<b>N/A</b>	<b>0.00</b>
79-70	OBJECT: Sales - Miscellaneous						
	00	0.00	0.00	21.65	-21.65	N/A	0.00
	<b>* 79-70 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>21.65</b>	<b>-21.65</b>	<b>N/A</b>	<b>0.00</b>
	<b>** 491 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>95,227.81</b>	<b>-95,227.81</b>	<b>N/A</b>	<b>0.00</b>
492	GL CODE: Other Revenue						
79-90	OBJECT: Miscellaneous						
	00	0.00	35,500.00	35,810.00	-310.00	100.87	35,500.00
	<b>* 79-90 Subtotal</b>	<b>0.00</b>	<b>35,500.00</b>	<b>35,810.00</b>	<b>-310.00</b>	<b>100.87</b>	<b>35,500.00</b>
79-91	OBJECT: Cancelled Checks						
	00	0.00	0.00	1,702.91	-1,702.91	N/A	0.00
	<b>* 79-91 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>1,702.91</b>	<b>-1,702.91</b>	<b>N/A</b>	<b>0.00</b>
79-92	OBJECT: Insurance Rebates						
	00	0.00	0.00	4,541.03	-4,541.03	N/A	0.00
	<b>* 79-92 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>4,541.03</b>	<b>-4,541.03</b>	<b>N/A</b>	<b>0.00</b>
79-93	OBJECT: Insurance Proceeds						
	00	0.00	0.00	0.00	0.00	N/A	0.00
	<b>* 79-93 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>N/A</b>	<b>0.00</b>
	<b>** 492 Subtotal</b>	<b>0.00</b>	<b>35,500.00</b>	<b>42,053.94</b>	<b>-6,553.94</b>	<b>118.46</b>	<b>35,500.00</b>
502	GL CODE: Operating Transfers						
81-22	OBJECT: In						
	00	0.00	0.00	0.00	0.00	N/A	0.00
	<b>* 81-22 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>N/A</b>	<b>0.00</b>



	Orig Budget			Adj Budget			YTD Revenues			Unrealized Bal	% Realized	Variance
357-9557 (Budget Rev Acct) FUND: So Lk Co Fire Prot Dist / BUDGET	So	Lk	Co	So	Lk	Co	So	Lk	Co	Fire Prot Dist		
502 GL CODE: Operating Transfers												
81-23 OBJECT: Out												
00												
<b>* 81-23 Subtotal</b>												
<b>** 502 Subtotal</b>												
<b>*** 357-9557 Subtotal</b>												
<b>**** Grand Total</b>												

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

	Orig Budget	Adj Budget	YTD Revenues	Unrealized Bal	% Realized	Variance
366-0000 (Budget Rev Acct) FUND: So Lk Co Fire Mitigation / BUDGET UNIT: So Lk Co Fire Mitigation						
441 GL CODE: Revenue from Use of Money						
42-01 OBJECT: Interest						
00	0.00	0.00	82.43	-82.43	N/A	0.00
<b>* 42-01 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>82.43</b>	<b>-82.43</b>	<b>N/A</b>	<b>0.00</b>
<b>** 441 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>82.43</b>	<b>-82.43</b>	<b>N/A</b>	<b>0.00</b>
461 GL CODE: Charges for Services						
66-15 OBJECT: Lake Co Fire Mitigation						
CN commercial, new	0.00	0.00	16,140.00	-16,140.00	N/A	0.00
CR commercial remodel,ad	0.00	0.00	8,848.00	-8,848.00	N/A	0.00
NC new cov'd deck,porch,	0.00	0.00	7,324.00	-7,324.00	N/A	0.00
NG new garage,workshop	0.00	0.00	17,599.00	-17,599.00	N/A	0.00
NM new main structure	0.00	0.00	68,460.00	-68,460.00	N/A	0.00
RC remodel cov'd deck/po	0.00	0.00	2,920.00	-2,920.00	N/A	0.00
RG remodel garage,worksh	0.00	0.00	10,124.00	-10,124.00	N/A	0.00
RM remodel residential a	0.00	0.00	2,287.00	-2,287.00	N/A	0.00
<b>* 66-15 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>133,702.00</b>	<b>-133,702.00</b>	<b>N/A</b>	<b>0.00</b>
<b>** 461 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>133,702.00</b>	<b>-133,702.00</b>	<b>N/A</b>	<b>0.00</b>
502 GL CODE: Operating Transfers						
81-23 OBJECT: Out						
00	0.00	0.00	0.00	0.00	N/A	0.00
<b>* 81-23 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>N/A</b>	<b>0.00</b>
<b>** 502 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>N/A</b>	<b>0.00</b>
<b>*** 366-0000 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>133,784.43</b>	<b>-133,784.43</b>	<b>N/A</b>	<b>0.00</b>
<b>**** Grand Total</b>	<b>0.00</b>	<b>0.00</b>	<b>133,784.43</b>	<b>-133,784.43</b>	<b>N/A</b>	<b>0.00</b>

MUTUAL AID / ABH - Personnel Equipment Reimbursement Summary  
 FY 2021-22 YTD ACTUAL 04/15/22

<u>Eqt.</u>	<u>Inc. Name</u>	<u>Inc. #</u>	<u>Req. #</u>	<u>Start Date</u>	<u>Total Est Dist Cost</u>	<u>Inv'd Amt</u>	<u>Date Rec'd</u>	<u>Pers Amt</u>	<u>Eqt Amt</u>
OES359	Dixie	CABTU009205	E-952	8/5	10,918.32	13,862.63	1/21/2022	13,862.63	
OES359	Caldor	CAENF024030	E-20344	8/19	6,394.49	8,409.16	2/2/2022	8,409.16	
OES359	Dixie	CABTU009205	E-409	9/14	5,411.23	12,399.22	1/4/2022	12,399.22	
U1426	LNU July Move Up	CALNU011038	E-31	7/28	0.00	540.00	3/4/2022		540.00
WT6411	Coyote	CALNU014212	E-29	8/13	415.70	3,697.73	3/4/2022	889.48	2,808.25
WT6011	Coyote	CALNU014212	E-30	8/14	134.49	4,761.17	3/4/2022	1,355.42	3,405.75
WT6011	Round	CALNU015949	E-15	9/6	170.88	1,016.28	3/4/2022	299.28	717.00
E6031	LNU September Move Up	CALNU015544	E-10	9/12	0.00	2,024.00	3/4/2022		2,024.00
OES359	Fawn	CASHU010480	E-274	9/24	2,783.93	7,429.88	1/4/2022	7,429.88	
<b>Total</b>					<b>26,229.05</b>	<b>54,140.07</b>		<b>44,645.07</b>	<b>9,495.00</b>



## COUNTY OF LAKE

Office of the Auditor-Controller/County Clerk  
Courthouse-255 North Forbes Street, Room 209  
Lakeport, CA 95453  
Telephone (707) 263-2311  
FAX (707) 263-2310  
Email: auditor@lakecountyca.gov

**Cathy Saderlund**  
Auditor-Controller/County Clerk  
**Jenavive Herrington**  
Assistant Auditor-Controller  
**Marcy Harrison**  
Chief Deputy Auditor-Controller

April 1, 2022

Independent Special Districts  
Attention: Board Members and Fiscal Staff

SUBJECT: 2022-23 Recommended Budget/Adopted Budget

Dear District Board:

Enclosed is your annual budget package which includes both your recommended budget worksheets *and* adopted budget worksheets.

You will find detailed deadlines in this packet. To highlight—

- Recommended budget is due on or before June 1, 2022
- Adopted Budget is due on or before August 26, 2022

We have adjusted the timeline for submittal of your budgets to this office closer to the statutory budget deadlines. Although this will reduce the time we have available to gather all district submissions, compile and populate your budgets in the finance system; it is our hope that this extra time will eliminate any Board scheduling challenges.

Both recommended and adopted budget submissions must be signed by your Board Chairperson and if applicable, Prop 4 appropriation limits must be adopted by resolution with a copy forwarded to the Auditor-Controller. Adopted Budget Forms must be submitted, regardless of whether there are any changes between recommended and adopted budgets.

Additional information provided in this packet includes property tax figures obtained from the Tax Division of this department, our most recent chart of accounts, and a budget worksheet from the county finance system. The property tax figures are estimates based on the 21/22 property tax roll and are a guide to assist you in estimating your property tax revenues. Please review thoroughly, and adjust as needed for circumstances specific to your district. The chart of accounts provides a guide for the correct usage of revenue and expenditure coding.

An electronic version of the budget forms are attached to this email in Excel format for your convenience. Please use these forms to submit your budget to our office, unless you have your own version of this document. The use of an alternative version of this document must be pre-approved by the Auditor-Controller, and the document must include the same information as the ones that have been provided.

As a reminder, it is important to take your available fund balance and reserves into consideration when preparing your budget. **It is each district's responsibility to present a balanced budget** for both recommended and adopted budget. If you are relying on fund balance carry forward to balance your budget, it must be realistic and expected. If you are relying on the cancellation of reserves to balance your budget, you must identify the reserve needed or authorize the Auditor-Controller to adjust as necessary to balance your budget. The most accurate reserve balances would be obtained from your most recent Balance Sheet provided at month end.

Please do not hesitate to contact Marcy Harrison or Danielle Dizon if you have any questions.

Sincerely,

Marcy Harrison  
Chief Deputy Auditor-Controller

Cathy Saderlund  
Auditor-Controller/County Clerk

BUDGET PROCEDURES CALENDAR

SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS

FISCAL YEAR 2022-23

<u>DATE</u>	<u>RESPONSIBLE AGENCY</u>	<u>EVENT</u>
April	Auditor-Controller	Distribute Recommended & Adopted Budget package to Chairman.
April 4 to June 1	Districts	Approve Recommended Budget (must be public). Publish 10 days prior to hearing. (GC 29064)
June 1	Districts	Deadline for Submission of Approved Recommended Budget to Auditor-Controller's office.
June 28	Districts	Adopt resolution establishing Proposition 4 appropriations limit and forward copy to Auditor-Controller.
July 29	Districts	Submit Proposition 4 Compliance Report (Prior Year) to Auditor-Controller.
July 1 to August 26	Districts	Adopted Budget Hearings (must be public). <u>Publish 10 days prior to hearing. (GC 29064)</u>
August 26	Districts	Deadline for Submission of Adopted Budget to Auditor-Controller. (GC 29065, 29080-81, 29088)
November	Auditor-Controller	Print Adopted Budget and publish on website.

**ESTIMATED PROPERTY TAX REVENUE (2021-22 AB8)  
FOR USE IN FISCAL YEAR 2022-23**

<b>District Fund</b>	<b>District Name</b>	<b>Local Secured Allocation (411.10-10)</b>	<b>Unsecured Allocation (411.10-20)</b>	<b>HOPTR Allocation (453.54-60)</b>
301	Hartley Cemetery	127,938	3,380	1,212
302	Kelseyville Cemetery	121,915	2,918	1,046
303	Lower Lake Cemetery	68,533	1,806	648
304	Middletown Cemetery	142,935	3,334	1,196
305	Upper Lake Cemetery	50,267	1,593	571
306	Glenbrook Cemetery	17,158	410	147
310	Lake County Vector Control	1,440,873	37,288	13,370
315	Lower Lake Water	90,548	2,152	772
317	Upper Lake Water	2,428	134	48
331	Lake County Resource Conservation District	23,969	637	229
352	Lake County Fire	1,250,021	29,993	10,755
353	Kelseyville Fire	1,665,643	39,901	14,307
354	Lakeport Fire	950,938	25,268	9,060
355	Northshore Fire	819,559	26,788	9,605
357	So. Lake County Fire	1,582,147	37,067	13,291

**Important Note:**

- ✓ The above figures are based on 2021-22 AB8. The amounts in this table are not amended for growth (negative/positive).
- ✓ The impact of the dissolution of Redevelopment is not provided for in the above numbers. For those Districts that were in a former Redevelopment Agency, you may receive additional property tax revenue. The current property tax allocation provided above will assist you with those estimates.

BOARD OF DIRECTORS, \_\_\_\_\_DISTRICT

COUNTY OF LAKE, STATE OF CALIFORNIA

RESOLUTION NO. \_\_\_\_\_

RESOLUTION ESTABLISHING THE 2022-23 APPROPRIATIONS LIMIT

WHEREAS, Article XIII B of the California State Constitution restricts government spending of Proceeds of Tax Revenue by establishing limits on the annual Appropriations of Local Agencies, and;

WHEREAS, Section 7910 of the Government Code requires the Governing Body of each local jurisdiction to establish an Appropriations Limit each year by Resolution, and;

WHEREAS, the population and cost of living permits a \_\_\_\_% increase for the \_\_\_\_\_ District;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the \_\_\_\_\_ District that:

Pursuant to Article XIII B of the State Constitution the 2022-23 Appropriations Limit for the \_\_\_\_\_ District is \$\_\_\_\_\_.

This resolution was introduced and passed at a regular meeting of the Board of Directors of the \_\_\_\_\_ District on \_\_\_\_\_ by the following vote:

Ayes: \_\_\_\_\_  
Noes: \_\_\_\_\_  
Absent: \_\_\_\_\_  
Abstain: \_\_\_\_\_

Attest: \_\_\_\_\_ Approved: \_\_\_\_\_  
(Name/Title) (Chair

COUNTY OF LAKE

MEMORANDUM

TO: Cathy Saderlund  
Auditor-Controller

FROM:

SUBJECT: BANK ACCOUNTS-MAINTAINED OUTSIDE THE COUNTY TREASURY

DATE:

PLEASE TYPE

Bank/Savings & Loan Co. Name \_\_\_\_\_

Mailing Address \_\_\_\_\_  
(Street or PO Box)

\_\_\_\_\_  
(City, State)

Type of Account \_\_\_\_\_

Purpose/Function of Account \_\_\_\_\_

Account Number \_\_\_\_\_

Authorized Signatures  
on Account

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date of Last Deposit \_\_\_\_\_ Date of Last Withdrawal \_\_\_\_\_

Date & Number of Last Check Written \_\_\_\_\_

Balance in Account \$ \_\_\_\_\_ as of \_\_\_\_\_  
(Amount) (Date)

CHECK IF NONE OF  
THE ABOVE IS APPLICABLE

\_\_\_\_\_  
(District Title)

\_\_\_\_\_  
(Authorized Signature)

\_\_\_\_\_  
(Title)



COUNTY OF LAKE

MEMORANDUM

TO: Cathy Saderlund  
Auditor-Controller

FROM: South Lake County Fire Protection District

SUBJECT: RECOMMENDED BUDGET FISCAL YEAR 2022-2023

DATE:

The Board of Directors of the South Lake Co Fire Prot District District **DID** approve, during their public meeting on \_\_\_\_\_, the following for RECOMMENDED BUDGET and for RECOMMENDED **RESERVES/DESIGNATIONS** for fiscal year 2022-2023.

Total Appropriation for Budget Expenditures: (A) 5,239,425

Authorize Auditor-Controller to adjust Reserves/Designations as necessary

\_\_\_\_\_ or \_\_\_\_\_  
**YES** **x**  
**NO**

Increase to Reserves/Designations:

Reserve:

General 0

Designation:

Equipment Replacement 9,495

Building 0

Medical Insurance 0

Medical Services & Supplies 407,331

Other (Identify) 0

Total Reserves/Designations (page 2): (B) 416,826

Total recommended requirements for Fiscal Year 22/23 (C) 5,656,251

\_\_\_\_\_  
Authorized Signature  
(Chairperson of the Board **ONLY**)

\_\_\_\_\_  
Date

For additional Budget information please contact:

Marcy Harrison  
Chief Deputy Auditor-Controller

Cathy Saderlund  
Auditor-Controller

RECOMMENDED BUDGET

Budget Summary Worksheet - RECOMMENDED 2022-23

(Note: Category totals on this form **must** agree with category totals of budget submission - District's responsibility).

Total Salaries & Employee Benefits	231,520
Total Service & Supplies	4,582,524
Total Other	200
Total Fixed Assets	0
Sub-Total	4,814,244
Total Contingencies	425,181
<b>TOTAL APPROPRIATION FOR BUDGET EXPENDITURES</b>	<b>5,239,425</b>
	(A)

Increases or Decreases to Reserves/Designations - RECOMMENDED 2022-23

Description	*Balance as of 6/30/22 <small>(*Use latest Balance Sheet Data)</small>	(B) Increase Amount	(B) Decrease Amount	Total Budger Yr Reserves/Desgn.
Reserve:				
General	90,554			90,554
Designation:				
Equipment Repl	985,351	9,495		994,846
Building				0
Medical Insurance	224,888			224,888
Medical Svcs/Supps	1,017,435	407,331		1,424,766
Other (Identify)	2,685,445			2,685,445

**Must be completed by District for verification by Auditor**

	(A)		(B)		(C)	
Total	5239425	+	416,826	=	5,656,251	
Total RECOMMENDED Appropriation \$ <u>5239425</u> (A) and total combined increase/						
decrease to reserves \$ <u>416,826</u> (B) constitutes the District's Total RECOMMENDED						
Budget financing requirement of \$ <u>5,656,251</u> (C) for Fiscal Year 2022-23.						

**SALARIES AND EMPLOYEE BENEFITS**

1.11 Salaries & Wages-Permanent	<u>6000</u>
1.12 Salaries & Wages-Temporary	<u>110000</u>
1.13 Salaries & Wages-Overtime, Holiday, Stby	<u>35000</u>
1.14 Salaries & Wages-Other, Term	<u></u>
2.21 Retirement Contributions-FICA	<u>12000</u>
2.22 Retirement Contributions-PERS	<u></u>
2.23 Retirement Contributions-Co Paid Employee Con	<u></u>
2.28 Retirement Contributions-Deferred Comp	<u></u>
3.30 Insurance-Health/Life	<u>33900</u>
3.31 Insurance-Unemployment	<u>5000</u>
3.32 Insurance-Opt Out	<u></u>
3.39 Insurance-State Disability	<u></u>
4.00 Worker's Compensation	<u>29620</u>

**TOTAL SALARIES AND EMPLOYEE BENEFITS** \$ **231520**

**SERVICE AND SUPPLIES**

11.00 Clothing & Personal Supplies	<u>24000</u>
_____	
_____	
12.00 Communications	<u>22000</u>
_____	
_____	
13.00 Food	<u>2500</u>
_____	

14.00 Household Expense	<u>15000</u>
_____	
_____	
_____	
15.10 Insurance-Other	<u>53000</u>
_____	
_____	
_____	
15.12 Insurance-Public Liability	<u>          </u>
_____	
15.13 Fire & Comprehensive	<u>          </u>
_____	
17.00 Maintenance-Equipment	<u>38300</u>
_____	
_____	
_____	
18.00 Maintenance-Buildings & Imprvmnts	<u>87632</u>
_____	
_____	
_____	
19.40 Medical Supplies	<u>46500</u>
_____	
_____	
_____	
20.00 Memberships	<u>6200</u>
_____	
_____	
_____	
22.70 Office Expense-Supplies	<u>3000</u>
_____	
_____	
_____	

22.71 Office Expense-Postage	<u>7220</u>
_____	
_____	
_____	
22.72 Office Expense-Book & Periodicals	<u>          </u>
_____	
_____	
_____	
23.64 Valley Fire-Services & Supplies	<u>          </u>
_____	
_____	
_____	
23.80 Professional & Specialized Services	<u>4008772</u>
_____	
_____	
_____	
24.00 Publications & Legal Notices	<u>1100</u>
_____	
_____	
_____	
25.00 Rents & Leases-Equipment	<u>          </u>
_____	
_____	
_____	
26.00 Rents & Leases-Buildings & Improv	<u>          </u>
_____	
_____	
_____	
27.00 Small Tools & Instruments	<u>3500</u>
_____	
_____	
_____	
28.30 Special Departmental-Supplies & Services	<u>66400</u>
_____	
_____	
_____	

28.48 Special Departmental-Ambulance Expense 92000  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

29.50 Transportation & Travel 10000  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

30.00 Utilities 75400  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

38.00 Inventory Items 20000  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**TOTAL SERVICES AND SUPPLIES** \$ 4582524

**OTHER**

42.10 Principal & Interest-Notes & Loans 200  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

47.00 Rights of Way \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

48.00 Taxes & Assessments \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

52.10 Other Charges-Contrib. to Non-Co Gov Agen \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**TOTAL OTHER** \$ 200

**FIXED ASSETS**

***PLEASE LIST ALL FIXED ASSETS IN DETAIL BY ITEM AND DOLLAR AMOUNT***

60.00 Land \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

61.60 Buildings & Improvements-Current \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

61.69 Buildings & Improvements-Prior \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

62.71 Equipment-Office \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

62.72 Equipment-Autos & Light Trucks \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

62.73 Equipment-Shop

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

62.74 Equipment-Other

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

62.76 Equipment-Fire Hose

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

62.79 Equipment-Prior Years

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

**TOTAL FIXED ASSETS**

\$ 0

**GRAND TOTAL EXPENSES**

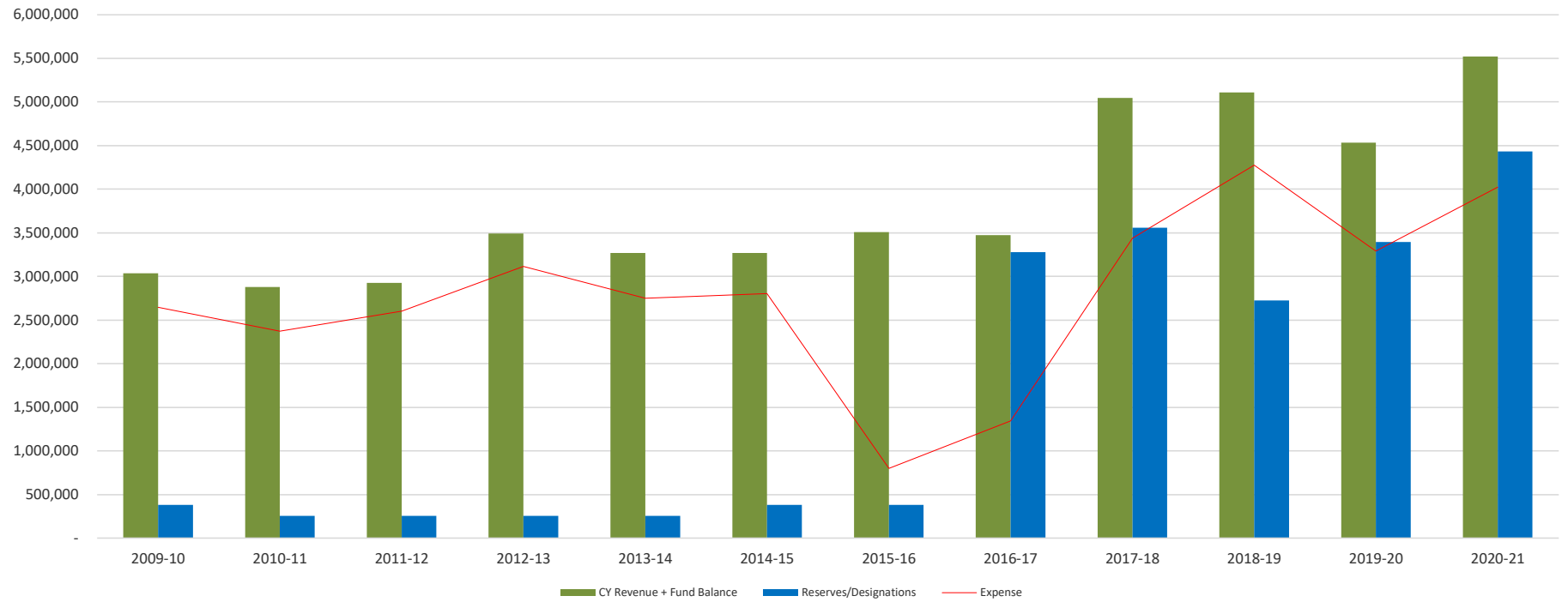
\$ 4814244







### South Lake County Fire Protection District General Operating Fund 357





**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

**DATE:** May 13, 2022

**TO:** Board of Directors

**FROM:**   
Gloria Fong  
Staff Services Analyst

**SUBJECT:** Resolution No 2021-22-27, A Resolution to Accept and Enter into Agreement with Siskiyou Joint Community College District to Provide Clinical Experience

The subject resolution is for the Board's consideration. The resolution accepts and enters into an agreement to provide paramedic students with clinical experience.

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

3  
4 **RESOLUTION NO. 2021-22 27**

5 **A RESOLUTION TO ACCEPT AND ENTER INTO AGREEMENT**  
6 **WITH SISKIYOU JOINT COMMUNITY COLLEGE DISTRICT**  
7 **TO PROVIDE CLINICAL EXPERIENCE**

8  
9 **WHEREAS**, Siskiyou Joint Community College District is authorized by law to maintain, and  
10 does plan to maintain, a program of instruction in Emergency Medical Training Paramedic; and

11 **WHEREAS**, South Lake County Fire Protection District maintains a paramedic staff and  
12 provides emergency medical services; and

13 **WHEREAS**, the Board of Directors of the South Lake County Fire Protection District has  
14 reviewed the Agreement for Affiliation with Hospital (or Ambulance Service) attached hereto.

15 **NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors of South Lake County  
16 Fire Protection District hereby approves attached agreement and authorizes the Fire Chief to  
17 execute said agreement.

18 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South  
19 Lake County Fire Protection District on the 17<sup>th</sup> day of May, 2022, by the following vote:

20 AYES:

21 NOES:

22 ABSENT OR NOT VOTING:

23  
24 BY: SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
25 DEVIN HOBERG, President, Board of Directors

26  
27 ATTEST: Gloria Fong, Clerk to the Board of Directors

**COLLEGE OF THE SISKIYOU  
WEED, CALIFORNIA**

**AGREEMENT FOR AFFILIATION WITH HOSPITAL (OR AMBULANCE SERVICE)**

This agreement made and entered into this 18<sup>th</sup> day of April 2022, by and between South Lake County Fire Protection District hereinafter referred to as the Party of the First Part, and the Siskiyou Joint Community College District, hereinafter referred to as the Party of the Second Part.

**WITNESSETH**

WHEREAS, the Party of the First Part is able to provide clinical experience in Emergency Medical Training Paramedic, and

WHEREAS, the Party of the Second Part is authorized by law to maintain, and does plan to maintain, a program of instruction in Emergency Medical Training Paramedic,

NOW, THEREFORE, for and in consideration of the covenants and agreements herein contained, it is agreed by and between the parties hereto as follows:

1. Party of the First Part does hereby agree to provide clinical experience in emergency medical procedures to members of a class of student technicians from the College of the Siskiyous. It is understood that the exact schedule of clinical assignments will be worked out mutually between the instructor, and the hospital (or ambulance) administrator.
2. Party of the First Part will furnish space and facilities for the purpose of allowing the students to perform emergency medical techniques and procedures as defined in the California Title 22 Emergency Medical Technician Paramedic regulations.
3. The Emergency Medical Technician Paramedic students will be subject to the rules and regulations of the hospital (or ambulance service) during the hours they are assigned, including dress codes. All students of this training program shall be under the discipline and authority of the College of the Siskiyous.
4. The students will be responsible for providing their own transportation and meals.
5. The activities in which the students engage are subject to the approval of College of the Siskiyous' instructor in charge, and the time spent at the hospital (or ambulance service) is an extension of their class assignment and is an authorized class activity. The students are covered by the current College of the Siskiyous student insurance policy.
6. The instructor of the Emergency Medical Technician Training Paramedic program will be responsible for all progress reports. The clinical supervisor will be responsible for evaluation of students' performances during the clinical experience.

7. Not more than two students shall be in the emergency room of the hospital at any one time. Not more than one student shall be assigned an ambulance at a time.

8. Each paramedic student shall attend the clinical experience with a minimum of 480 hours attended and 40 ALS contacts performed.

9. The hospital (or ambulance) will provide supervision of the Emergency Medical Technician students by a currently licensed RN, MD, DO, Paramedic, or Physician's Assistant with specialty training in emergency medicine.

10. The Party of the First Part guarantees that it operates on a basis of sound administrative policies and adheres to ethical practices and does not and shall not discriminate on the basis of race, color, marital status, religion, disability, sex or ancestral origin; is practicing an affirmative action program to seek and train members of the disadvantaged and ethnic groups in the community in compliance with the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973 and the College of the Siskiyou's Affirmative Action Program.

11. Either party hereto may discontinue this affiliation by giving written notice to the other party thirty days prior to the beginning of the school year in which the affiliation is to be discontinued. **This affiliation agreement will remain in effect for two years from the date of execution by both parties, and be subject to review by both parties, prior to renewal.**

12. All students will receive training in blood and body fluid universal precautions consistent with CDC guidelines prior to any observation period. Documentation of such training will consist of a class roster attached to a document stating that appropriate training has occurred and signed by the instructor. Additionally, students must have access to equipment outlined by CDC needed for personal protective equipment, and accept responsibility for use of such equipment to protect the student from deleterious effects from accidental exposure. This minimum equipment is: gloves, mask, goggles/protective eye wear and plastic apron.

13. Party of the Second Part shall save harmless and indemnify Party of the First Part against all claims, demands, suits, judgments, expenses and costs of any and every kind on account of injury to or death of persons or loss of or damage to property arising out of any act or omission of Party of the Second Part, its officers, employees, faculty or students under terms of this Agreement. Party of the First Part shall save harmless and indemnify Party of the Second Part against all claims, demands, suits, judgments, expenses and costs of any and every kind on account of injury to or death of persons or loss of or damage to property arising out of any act or omission of Party of the First Part, its officers or employees under terms of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement in duplicate the day and year first written above.

HOSPITAL OR AMBULANCE SERVICE

BY \_\_\_\_\_  
Paul Duncan, Fire Chief

EIN: \_\_\_\_\_

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

SISKIYOU JOINT COMMUNITY COLLEGE DISTRICT

BY *Darlene Melby*  
Darlene Melby  
VP-Administrative Services  
Party of the Second Part

Date: 4/28/22





Office of  
Administrative Services  
PH 530.938.5220  
FX 530.938.5506

**VENDOR/SERVICE PROVIDER  
INDEMNIFICATION AND RELEASE OF LIABILITY**

Name of Vendor/Service Provider:

Service being provided:

To the fullest extent permitted by law, Vendor/Service Provider shall release, discharge, defend, indemnify and hold harmless College of the Siskiyous and its officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liabilities, losses, damages or injuries, including attorney fees, in law or equity, to property or persons, including wrongful death, arising out of or in any way related to Vendor/Service Provider's operations at the College of the Siskiyous. Vendor/Service Provider agrees that anything that happens in the course providing the service or as a result of the display, offer and/or sale of Vendor/Service Provider's merchandise, or any claims for injury or damages made by anyone for any incident, which involves Vendor/Service Provider, its employees or representative and/or Vendor/Service Provider's merchandise, service and/or property will be Vendor/Service Provider's sole responsibility.

**For this reason, all Vendor/Service Providers must provide a copy of a current insurance certificate before being allowed to provide the service. The insurance must be in the amount of \$1,000,000 per occurrence and \$2,000,000 aggregate and attach additional insured endorsement naming the District, its officers, agents & officials as additional insured.**

Certificate of Insurance attached endorsing College of the Siskiyous as an Additional Insured.

**However, in the absence of a liability insurance, this agreement to defend, indemnify and hold harmless College of the Siskiyous will not be limited to the amount of the insurance coverage and will also hold true in the absence of a liability insurance.**

I, the undersigned, hereby certify that I as the Vendor/Service Provider understand and am fully aware of the legal consequences of this indemnification and release of liability form, and understand I am waiving certain rights and assuming the risk from my participation in being a Vendor/Service Provider. I further certify that I will abide by the rules and regulations of College of the Siskiyous, and by the laws of the State of California.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip

\_\_\_\_\_  
Phone

\_\_\_\_\_  
Fax

\_\_\_\_\_  
Email

---

*District Use Only*

Staff Initials: \_\_\_\_\_


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



**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

**DATE:** April 15, 2022  
**TO:** Board of Directors  
**FROM:**   
Gloria Fong  
Staff Services Analyst  
**SUBJECT:** Board of Directors Policy and Procedures Manual

For the Board’s consideration is the subject manual. It is the intent to present it at the April meeting, then table it to the May meeting for update/adoption. This will allow the Board the opportunity to discuss and give direction to staff for additions, changes and or deletions.

Policies 4010 through 5050 are contained in separate documents. It is the suggested to pull all these together into one manual. Below is guide to where policy language may be found in the subject manual.

<u>Policy #</u>	<u>Manual</u>	<u>Policy #</u>	<u>Manual</u>
4010.10	Article 5.2	4070.40	Article 3.3
4010.11	Article 5.4	4095.00	Article 5.2
4010.12	Article 5.4	5010.00	Article 7
4010.13	Article 5.4	5010.20	Article 7.3
4010.16	Article 5.4	5010.30	Article 7.4
4010.17	Article 5.7	5010.40	Article 7.5
4010.20	Article 5.7	5010.50	Article 4.1
4010.21	Article 5.7	5010.60	Article 7.1
4010.23	Article 5.7	5020.00	Article 7.8
4020.10	Article 2.3	5020.10	Article 6.1
4020.20	Article 3.6	5030.10	Article 9
4030.00	Article 3.4	5030.10	Article 4.2
4030.10	Article 4.2	5030.41	Article 7.11
4040.10	Article 4.1	5030.41	Article 9.5
4040.20	Article 4.2	5040.00	Article 9.9
4040.30	Article 4.2	5050.00	Article 8.1
4040.40	Article 8.2	5010.10-11	Article 7.1
4060.00	Article 4.3	5030.30-32	Article 7
4070.10	Article 3.3	5030.40-43	Article 7.11
4070.20	Article 3.3	5030.50-53	Article 7
4070.21	Article 3.3		

D R A F T

SOUTH LAKE COUNTY FIRE  
PROTECTION DISTRICT



BOARD OF DIRECTORS  
POLICY AND PROCEDURES MANUAL

Updated MMM DD, 2022

District Office: 21095 State Highway 175, Middletown, CA 95461

Mailing: P.O. Box 1360, Middletown, CA 95461

1-707-987-3089

[www.southlakecountyfire.org](http://www.southlakecountyfire.org)

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## **About the District**

The purpose of the South Lake County Fire Protection District is the protection of life and property from fire and other natural and man-made disasters.

The District, as a cohesive organization, strives to provide services in a well-planned, cost-effective and professional manner through the best utilization of the equipment, facilities, and training provided us by the citizens of the South Lake County Fire Protection District.

To enable the District to fulfill this purpose, it shall be empowered, to the extent permitted by law, to establish and maintain a staff or force of paid men and women, to own and operate equipment, to own real estate, to raise money by tax levy or otherwise and all other powers necessary.

The District is an area of approximately 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 the Lake County Fire Protection District on the northeast. The four fire stations serve the communities of Middletown, Hidden Valley Lake, Whispering Pines, Cobb, areas of the geothermal geyser industry annexed in 1949, 6,500 acres in the Loch Lomond area annexed in 1986, and 17,000 acres in the Jerusalem Valley area annexed in 2006.

The District provides fire suppression and emergency medical services exclusively with volunteers until the first paid employee in 1978 then under contract for services in 2000, and through the support of the Fire Sirens, an auxiliary organization which was established in April 1985.

## **ARTICLE 1: THE FIRE DISTRICT**

### **1.1 Fire District Governing Authority**

South Lake County Fire Protection District is an independent special district with an elected Board of Directors of five members. It was formed in 1925 as the Middletown Fire Protection District with the Lake County Board of Supervisors appointing the Board of Directors until 1988, when it was change to an elected Board of Directors and renamed as the South Lake County Fire Protection District on March 18, 1987.

South Lake County Fire Protection District is a California Special District as a local government agency with taxation authority as established on July 1, 2020. The legal authority for the South Lake County Fire Protection District is derived from the Fire Protection District Law of 1987 and the Bergeson Fire District Law in the California Health & Safety Code. The District has only those powers, which are expressed in, or necessarily implied from, the California Health and Safety Code, Section 13860-13879.

The implementation of policies and programs adopted by the Board of Directors will be clearly delegated to the Fire Chief. The delegation of this responsibility to the Fire Chief requires that the Board develop very clear, specific and measurable expectations of this position. These steps are necessary to ensure completion of tasks that may be then reassigned to other staff once the Board and Fire Chief roles and responsibilities are clarified. The Fire Chief is the pivotal point at which Board directives become implemented programs. It is essential that the Board be rigorous is developing and evaluating the goals assigned to the Chief. The Board also shall provide formal performance expectations to the Fire Chief as a means of ensuring the successful implementation of Board policies.

## **1.2 Adopting Governing By Policy**

One of the major functions of the Board of Directors is to serve as the policy-making body of the Fire District and to govern the activities and shape the future of the Fire District. The Board of Directors agrees that the Fire Chief and the management staff are responsible for the day-to-day administration and operations of the District.

The intent of the Board of Directors is to set forth a series of policies and board meeting procedural rules to govern the conduct and deliberations of the business conducted by the Board and to serve as a guide for the professional staff in carrying out the daily functions of the Fire District.

The Board Policies and Procedures Manual is intended to reflect the Board's commitment to order, consistency, responsiveness and transparency in its actions and additionally, make clear and readily available all relevant information about District operations to the residents of the District.

A copy of the current Board of Director's Policy and Procedures Manual is posted on the District's website at [www.southlakecountyfire.org](http://www.southlakecountyfire.org).

## **1.3 Fire District Board Policies**

It is the intent of the Fire District Board to be governed by a set of policies. The policies shall be adopted by the Board and made available as public documents. The Board is also governed by a set of Rules of Order for conducting meetings as noted in Article 9.

The policies of the District Board shall be drafted, adopted and amended with full consideration for the Board's desire to provide fire and life safety protection at the highest obtainable level of quality for the residents of the District.

In the event that a Board policy is found to be in conflict with state or federal law or the rules of a higher authority, that portion of such policy is automatically null and void without Board action and shall be deleted from the accumulated said policies and rules.

If disagreement over the application, extent, or interpretation of a policy arises, the resolution of the conflict will be based on the majority opinion of the Board. If such an interpretation is deemed to have future significance, an amendment to the applicable policy shall clearly specify the intent of the Board in interpreting the policy.

In deliberations leading to the establishment or amendment of Board Policy, the Board's central concern will be for increased efficiency and effectiveness in carrying out the legally mandated tasks and general policies in the interest of the public good. The District recognizes that all Board policies shall remain flexible and be subject to review and change. Such review shall take place as necessary and at least annually at a regularly scheduled Fire District Board meeting in May and shall appear as an agenda item.

In order to provide consistency, stability and integrity to Board Policies, changes in policies, except in the case of emergency, shall be executed in a precise manner without undue haste.

Policy adoption, changes, additions to and deletions from or repeal of the established policies shall be accomplished by a majority vote of the Board of Directors in the course of a single meeting.

The assembled policies, known collectively as the Board Policy and Procedures Manual, shall be the reference instrument to govern the conduct and deliberations of the business conducted by the Board. Appendices to the Board Policy and Procedures Manual are not in themselves policies and may be changed as necessary to provide up to date information.



## **ARTICLE 2: FIRE DISTRICT BOARD OF DIRECTORS**

### **2.1 Basis of Authority**

The Board of Directors is the unit of authority within the District. Directors, apart from their normal function as a part of a unit, have no individual authority. As individuals, Directors may not commit the District to any policy, act, expenditure, or give individual direction to the Fire Chief, District staff or the legal counsel for the District.

Directors do not represent any fractional segment of the community, but are rather, a part of the body which represents and acts for the community as a whole.

The Board of Directors may act only at a legal meeting, which is defined as any gathering of a quorum of the Board where District business is transacted or discussed, formally or informally. The Board can take action by motion, resolution, or ordinance. The Board can also make a commitment to take future action.

### **2.2 Board Member Job Description**

The primary responsibility of the Board of Directors is the formulation and evaluation of policy. It is their responsibility to ratify annual budgets and expenditures, and to participate in and/or ratify annual salaries, wages and benefits.

The majority of the members of the Board of Directors set the official policy of the District. District policies are to be mindful of the legal and constitutional rights of citizens and are set with care, in full accordance with the law.

The Board is entitled to enter into all contracts on behalf of the District within the scope of its authority and in the line of duty.

The Board of Directors has the ultimate responsibility to ensure the lawful and efficient operations of the District. The daily business and routine matters concerning the operational aspects of the District are delegated to the Fire Chief and District management staff. The Board is also the supervisory body for the Fire Chief.

Directors are expected to be familiar with the rules of the Brown Act regarding open meetings, required notice therefore, and the requirements for entering into closed session. All Directors should be aware of any issue of self-dealing and should abstain from voting on any issues in which the Director is interested, or on those involving issues which could somehow affect their tenure or benefits. Board members are required to file Fair Political Practices Commission, Form 700 Statement of Economic Interests, upon assuming or leaving office and annually with the Clerk of the Board, as required by California State Law. The Fire District Board, by policy, shall carry out its responsibilities and the will of the people of the District in keeping with State and Federal constitutions, statutes, and rules, interpretations of the courts, and all the powers and responsibilities they provide.

### **2.3 Director Attendance at Meetings**

Members of the Board of Directors shall attend all regular and special meetings of the Board unless there is good cause for absence. This shall include all ad-hoc committee meetings to which the Director has been assigned.



## **ARTICLE 3: MEMBERSHIP ON THE FIRE DISTRICT BOARD**

### **3.1 Board Membership**

The Board of Directors of South Lake County Fire Protection District shall consist of five (5) members serving four (4)-year staggered terms. By State law, a resident of the District who is a registered voter over 18 years of age shall be eligible to serve as a Director (H&S Code §13841). The election of the Director shall be conducted as provided by California Law (Election Code §10500-10556).

### **3.2 Board Orientation**

#### **Board Candidate Orientation**

The Fire Chief and Board President (or designee should the current Board President be a candidate for re-election) are responsible for being the District liaison to candidates who have filed for the Board in an election year.

#### **New Board Member Orientation**

The Fire Chief and Board President (or designee) shall be responsible for the appropriate orientation and training of new Directors prior to taking their seat on the Board.

The orientation session for new Board members shall be for information about the District, acquaint them with District facilities, equipment and personnel and provide an overview of:

- Board Policy and Procedures Manual
- District territory and boundaries
- District Mission and Values
- Labor and other major contracts
- Brown Act (California Gov't Code §54950-54963)
- Other matters concerning Conflict of Interest
- Current Fire District budget
- Board Resolutions and Ordinances
- Any other important issues

After taking office, the new Board Member will be provided with additional orientation and issued certain items (see Article 3.5).

### **3.3 Training, Education and Conferences**

Members of the Board of Directors are encouraged, but not obligated, to attend educational conferences and professional meetings that further their understanding of District business and/or their role as Board Director. Board members may also attend or observe certain District training classes as approved by the Fire Chief. Attendance at trainings, seminars, workshops, courses, professional organization meetings and conferences will be paid for by the District.

Board members shall take advantage of special discounts offered by a business to all legislative bodies or offered to the District because of the District's membership in a particular organization, utilize the hotel(s) recommended by the event sponsor in order to obtain discounted rates, and secure reservations in advance to obtain discounted air fares and hotel rates. Directors shall travel together whenever feasible and economically beneficial and Directors are encouraged to minimize expense by using on-line courses when possible.

There is no limit to the number of South Lake County Fire Protection District Directors attending the same conference or seminar. If three (3) or more Board members attend a particular conference or seminar, they are prohibited from discussing District business amongst each other so as not to violate the Brown Act.

## External Training

It is the policy of the District to encourage Board development and excellence of performance by reimbursing expenses incurred for tuition, travel, lodging and meals as a result of training, educational courses, participation with professional organizations, and attendance at local, state and national conferences associated with the interests of the District. Notification shall be provided to the Board of Directors for meetings, travel and conferences outside of the District.

Prior approval for expenses for external training is necessary. The Clerk to the Board shall make arrangements for Directors for conference, pay registration and lodging expenses and process reimbursement requests at Fire District mandated per diem allowance amounts. Per Diem, when appropriate, shall include reimbursement of expenses for meals, lodging and travel. Directors shall submit reimbursement requests in writing to the Clerk to the Board and include validated receipts with the request.

A Director shall not attend a conference or training event for which there is an expense to the District if it occurs after they have announced their pending resignation, or if it occurs after an election in which it has been determined that they will not retain their seat on the Board.

Upon returning from seminars, workshops, conferences, etc., where expenses are reimbursed by the District, Directors will either prepare a written report for distribution to the Board or make a verbal report during the next regular meeting of the Board. Said report shall detail what was learned at the sessions that will be of benefit to the District. Materials from the sessions may be delivered to the District office to be included in the District library for the future use of other Directors and staff.

## Internal District Training

Board members are encouraged to observe fire ground and disaster training events, to foster a better understanding of the knowledge, skills and abilities required of Command Staff and Line personnel in performing their duties. Request for attendance shall be submitted to the Fire Chief in advance of the training for approval.

### **3.4 Board Director Compensation and Reimbursement**

Members of the Board of Directors shall receive monthly compensation in an amount set by the District Board not to exceed \$100.00 for attending each regular meeting of the District Board. The number of meetings for which a member of the Board of Directors may receive compensation shall not exceed four meetings in any calendar month. (*ref. Res. No. 2004-19 11/16/04*)

Members of the Board of Directors shall be reimbursed for all legitimate expenses incurred in attending any meetings or in making any trips on official business of the Board when so authorized in accordance with the Expense and Use of Public Resources Policy.

Director compensation can be modified by vote of the Board per Health and Safety Code Section 13857.

### **3.5 Board Director Apparel and Equipment**

The District shall provide each Director upon assuming office:

- Director badge and leather wallet
- District photo identification card
- Business card
- Name plate with their name

Directors shall be issued a District collared polo shirt South Lake County Fire Protection District logo and title of "Director." Board members shall not be issued, or wear safety equipment unless required or requested to do so by the Fire Chief.

If requested, the District shall provide a District-owned tablet, or similar device, for conducting Fire District business, with cellular/internet connectivity.

Upon their completion of service to the District, the Director's official District Badge and wallet, photo I.D, and tablet or similar device, shall be returned to South Lake County Fire Protection District. Note: Certain items, not including the tablets or similar device may be returned to the retiring Director with the approval of the Fire Chief.

The care of District issued equipment and apparel is the responsibility of the Director. If District issued apparel or equipment is lost, stolen or damaged, the Director shall be responsible for repair or replacement expenses. If any District issued apparel or equipment is lost, stolen or damaged, the Director shall file a written notice detailing the events of loss or damage with the Clerk to the Board and discuss replacement options with the Fire Chief.

### **3.6 Board Vacancies**

Pursuant to State Law (California Gov't Code §1770), a vacancy on the Board shall occur if any member ceases to discharge the duty of his/her office for the period of three (3) consecutive months except when prevented by sickness, or when absent from the state with the permission required by law, or as authorized by the Board of Directors or any of the following:

1. The death of the incumbent.
2. An adjudication pursuant to a quo warranto proceeding declaring that the incumbent is physically or mentally incapacitated due to disease, illness, or accident, and that there is reasonable cause to believe that the Director will not be able to perform the duties of his or her office for the remainder of his or her term.
3. His or her resignation.
4. His or her removal from office.
5. His or her ceasing to reside in the District.
6. His or her conviction of a felony or any offense involving a violation of his or her official duties.
7. His or her refusal or neglect to file his or her required oath or bond within the time prescribed.
8. The decision of a competent tribunal declaring voids his or her election or appointment.
9. His or her commitment to a hospital or sanitarium by a court of competent jurisdiction as a drug addict, dipsomaniac, inebriate, or stimulant addict; but in that event, the office shall not be deemed vacant until the order of commitment has become final.

Once a vacancy on the Board of Directors is determined, the District must notify the election official of the vacancy within 15 days of either being notified of the vacancy or the effective date of the vacancy, whichever date comes later [(California Gov't Code §1780(b)).

Filling vacancies in the office of Director shall be in accordance with California Law (Gov't Code §1780). Board vacancies may be filled by appointment by the current Board, appointment by the Lake County Board of Supervisors or by calling for an election.

#### Appointments

The best practice to fill the vacancy is for the Board of Directors to appoint a qualified candidate to fill the unexpired term within 60 days, using the following procedure.

1. Place an announcement in the local newspaper and electronically on the Internet. Include a call for candidates, application process, and deadline for applying. The announcement must be published at least 15 days prior to the appointment.
2. Properly notice the Board candidate interview on the Board meeting agenda as an action item and include all of the application material submitted by the Board candidates in the Board meeting

- packet.
3. Board applicants are not required to be attendance at the Board meeting where the Board will consider the applicants for the vacancy. Applicants are encouraged to attend so that they may answer questions or make a statement about their qualifications.
  4. The Board will review the application materials, deliberate and vote on the appointment in Open Session.
  5. It is acceptable for the Board to ask applicants to leave the room while they deliberate and vote on the Board appointment. Applicants are not required to leave the meeting.
  6. The Clerk to Board of Directors shall notify the Lake County Registrar of Voters Office within fifteen (15) days of appointment.

The Board may form an Ad-hoc Committee of two (2) Directors to review application materials, interview and make a recommendation for appointment to the Board at a Board meeting

### **3.7 Board Elections**

When a District election is to be held for the purpose of electing members to the District Board, the election officer shall cause the following information to be published in accordance with California Law:

1. The date of the election.
2. The Board positions to be voted upon.
3. The latest date candidates may file for office.

The Lake County Registrar of Voters, serving as elections officer, has total responsibility for the conduct and administration of District elections.

## **ARTICLE 4: OFFICERS AND COMMITTEES OF THE DISTRICT BOARD**

### **4.1 Board Officers**

The Board has two officers, President and Vice President, who shall be Board members elected by majority vote annually at the regular Board meeting in January, or at such date and time as the Board determines. The President and the Vice President shall hold their respective offices until the following January and until their successors are elected or appointed.

The President shall appoint with the approval of the Board a Vice-President should the elected Vice President vacate his/her position for any reason. This will take place at the regular meeting immediately following the vacancy.

The Board shall appoint a Clerk to perform duties delineated within the Board of Directors Policy and Procedures Manual.

### **4.2 Board Officer Duties**

#### **President**

The President shall preside at all meetings of the Board. He/she shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions. When introducing a motion, the President must vacate his/her chair, but may second a motion without vacating. A majority vote of the members of the Board is required for approval on each action taken and the vote shall be recorded as to the vote of each member of the Board.

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The President must keep the meeting discussions aimed at agenda issues and move the Board along toward decisions and shall be guided by Robert's Rules of Order. However, Robert's Rules of Order is amended to allow discussions of an agenda item by the members of the Board prior to a motion being made on an agenda item.

The President shall exercise general supervision over the business, papers, and property of the Board, and shall execute all formal documents on behalf of the Board. The same to be attested by the Clerk.

The President represents the full Board in public announcements or utterances and shall speak on behalf of the Board only in support of the decisions of the full Board, unless authority is delegated.

The President is the Board member who has primary contact with the Fire Chief. The President shall work closely with the Fire Chief and Clerk in preparing the Board agenda. Since the Brown Act closely controls what can be discussed and acted upon in a meeting, the preparation of an agenda is vital.

## **Vice President**

The Vice President shall preside, in the absence of the President, over all meetings of the Board. When the President is disabled or has vacated his/her chair, all duties of his/her office or as a member of any committee shall temporarily devolve upon the Vice President.

If the President and Vice President of the Board are both absent, the remaining members present shall select one of themselves to act as President of the meeting.

## **4.3 Board Ad-Hoc Committees and Liaisons**

The Board President shall and publicly announce the members of the ad hoc committees for the ensuing year no later than the Board's regular meeting in February, or when deemed necessary or advisable. Committees shall consist of a maximum of two members of the Board, and any other persons as deemed necessary and desirable, and will present reports and recommendations on their work to the full Board at regular meetings. The first member named on the committee shall be the Chairperson thereof. The Chairperson of the committee shall set meeting time and place. Recommendations resulting from said review should be submitted to the Board via a written or oral report.

Prior to the committee meeting, the duties of the ad hoc committees shall be outlined at the Board's regular meeting by the Board President and the committee shall be considered dissolved when its final report has been made. The following shall be ad hoc committees of the Board.

- Equipment and Facilities Committee, assigned to review functions, activities, and/or operations pertaining to the operation and maintenance of Fire District equipment and facilities.
- Policy Review Committee, assigned to review functions, activities, and/or operations pertaining to Fire District policies.
- Additional committees as deemed necessary or advisable by himself/herself and/or the Board.

The Board will establish liaisons as appropriate.

Board members NOT assigned to a specific committee may, as private citizens, attend those specific committee meetings. While in attendance at such Committee meetings as members of the public, the Board member may NOT vote on topics.

## **ARTICLE 5: POWERS AND DUTIES OF THE FIRE DISTRICT BOARD**

It is the policy of the Fire District Board to exercise those powers granted to it by California Law and to carry out those duties assigned to it as may best meet the fire and life-safety needs of the District.

## **5.1 Board Responsibilities and Duties of Fire Chief**

Important activities of the Fire Board are the formulation of policies and rules regarding Fire District programs and services. In carrying out its legislative and policy-making responsibility, the Board shall delegate the administrative, personnel and executive functions to the Fire Chief.

## **5.2 Code of Ethics and Harassment**

The Board of Directors of the South Lake County Fire Protection District is committed to providing excellence in legislative leadership that will result in the highest quality of services to its constituents.

Pursuant to AB 1234, Ethics Training for Local Officials, passed by the California Legislature on October 7, 2005, requires that all local agencies that provide compensation, salary or stipend to, or reimburses the expenses of, members of a legislative body must within one year of election or appointment and at least once every two years thereafter receive two hours in general ethics principles and ethics laws relevant to public service. In addition, this requirement applies to all staff members that the Board of Directors designates and to members of all commissions, committees and other bodies that are subject to the Ralph M. Brown Open Meeting Act. The training shall be provided by entities whose curricula have been approved by the California Attorney General and the Fair Political Practices Commission. Ethics training may consist of either a training course or a set of self-study materials with tests, and may be taken at home, in person or online. A Board member that serves on the board of another agency is only required to take the training once every two years.

Pursuant to AB 1825, passed by the Legislature on September 30, 2004, sexual harassment training and education for local officials is required once every two years.

There are numerous training options available including an online program that allows local officials to satisfy the requirement of AB 1234 on a cost-free basis, which can be provided by the Clerk to the Board.

The Clerk to the Board shall maintain records indicating both the dates the Board member completed the training and the name of the entity that provided the training. These records shall be maintained for at least five years after the training date and are public records subject to disclosure under the California Public Records Act.

## **5.3 Board Directors Meeting Participation**

The basic manner in which Director fulfill their office must be at a regular, special, committee or workshop meeting, and will be a matter of public record. The method of participation is discussion, deliberation, debate and voting. All members, including the President, are expected to participate fully in deliberation and voting.

## **5.4 Board Directors Decorum**

It is understood that Director will not always agree. Directors have the right to maintain and express differing viewpoints, styles, opinions and values. Nonetheless, Directors should aspire to respect the dignity of their office and to observe common standards of decorum to the extent possible. In order to assist in the governing of the behavior between and among members of the Board of Directors, the following rules shall be observed:

- The dignity, style, values and opinions of each Director shall be respected.
- Responsiveness and attentive listening in communication is encouraged.
- The needs of the District's constituents should be the priority of the Board of Directors.
- Differing viewpoints are healthy in the decision-making process. Individuals have the right to disagree with ideas and opinions, but without being disagreeable.
- Once the Board of Directors takes action, Directors should commit to supporting said action and not to create barriers to the implementation of said action.



## 5.5 Board Directors Responsibility to Constituents

Directors, individually and collectively, act as representatives of the citizens of the Fire District in maintaining and promoting the fire and life-safety needs of the District.

## 5.6 Board Directors Action and Service

Director's decisions and actions shall best serve the needs of District citizens in light of available resources and information available to the Board at the time such decisions or actions are made.

## 5.7 Board Directors Conduct and Responsibilities

### Conduct

The Fire District Directors shall observe the following code of conduct designed to guide their actions in carrying out their responsibilities. A Fire District Board Director should strive to understand that his/her basic function is policy and not administration or operations. Therefore, Directors will:

- Refuse to make commitments on any matter which should come before the Board as a whole.
- Refuse to participate in secret meetings or other irregular meetings, which are not official and which all members do not have the opportunity to attend.
- Recognize that he/she has no legal status to act for the Board outside of official meetings.
- Respect the rights of Fire District constituents to be heard at official meetings within established parameters and guidelines for public testimony.
- Make decisions only after available facts bearing on a question have been presented and discussed.
- Accept the principle of "majority rule" in Board decisions.
- Recognize that the Fire Chief should have full administrative authority for properly discharging duties within the limits of established Board policies.
- Recognize that the Fire Chief or designee is the technical advisor to the Board.
- Present personal criticisms, complaints or problems regarding Fire District operation directly to the Fire Chief and discuss them at a regular meeting only after failure of an administrative solution.
- Declare conflicts of interest into the public record.
- Conduct all Fire District business in an ethical manner.
- Refuse to use his/her position on the Fire Board in any way, whatsoever, for personal gain.
- Not distract or engage in personnel in any way during any training or live incidents in which the Director's presence has been requested by the Fire Chief.
- Not speak for or give operational orders to the Fire Chief, command staff, or any operational staff during live incidents in which the Director's presence has been requested by the Fire Chief.
- Not engage in behaviors of harassment, discrimination or retaliation towards other Directors, the Fire Chief, command staff, or any other personnel of the District. The District has policy and procedures governing harassment, discrimination and retaliation in the workplace. It is the policy of the District to establish and maintain a work environment free of all forms of harassment, discrimination and retaliation. Such behaviors are unacceptable and will not be condoned or tolerated on the part of any employee. All Directors must be familiar with and in compliance of the District's Policy prohibiting such behaviors. All new Directors shall participate in Harassment, Discrimination and Retaliation Training within one year of joining the Board, if they have not already done so.
- Give staff and contemporaries the respect and consideration due to skilled professional personnel.

### Responsibilities

Directors are responsible for monitoring the progress in attaining District goals and objectives while pursuing its mission.

Directors shall practice the following procedures:

- In seeking clarification on informational items, Directors may directly approach the Fire Chief or appropriate staff to obtain information needed to supplement, upgrade, or enhance their knowledge to improve legislative decision-making.
- In handling complaints from residents and property owners of the District, said complaints shall be referred directly to the Fire Chief.
- In handling items related to safety, concerns for safety, or hazards Directors shall report according to following chain of command and report such items to the following:
  1. Fire Chief
  2. Battalion Chief
  3. Duty Fire Captain

Chain of Command is dependent upon operational staff availability. If unavailable, emergency situations shall be dealt with immediately by seeking appropriate assistance.

In seeking clarification for policy-related concerns, especially those involving personnel, legal action, land acquisition and development, finance, and programming, said concerns shall be referred directly to the Fire Chief or Clerk to the Board. When approached by District personnel concerning specific District policy, Directors should direct inquiries to the appropriate staff supervisor. The chain of command should be followed.

The work of the District is a team effort. All individuals shall work together in the collaborative process, assisting each other in conducting the affairs of the District. Directors shall be courteous, responding to individuals in a positive manner and routing their questions through appropriate channels and to responsible management personnel.

Directors function as a part of the whole. As such, issues shall be brought to the attention of the Board as a whole, rather than to individual members selectively.

Directors shall be expected to serve on ad hoc committees as established. These committees are two (2) Director fact-finding committee established for the purpose of making recommendations to the full Board on modifications to current policies and related Fire District business.

## **5.8 Board Director Discipline**

The Board reserves the right to censure, criticize, disapprove or condemn actions taken by individual Board members if their actions exceed the grounds of authority conferred upon Directors by the law or, if by their actions, they fail to fulfill their fiduciary duty to the District.

The right to censure a fellow elected official is established by case law. Censure is a disciplinary matter and, as such, the person who is proposed for censure has a right to due process (i.e. hearing on the charges). The Board may also pass resolutions criticizing, disapproving or condemning a Board member for his/her conduct and that does not require a process hearing beforehand.

## **5.9 Board and District Public Communication**

The Fire Chief, or his designee, is the spokesperson for the District when dealing with the media. In the course of normal events, Directors should refer inquiries to the Fire Chief. The Fire Chief and the Board should strive to be in agreement regarding the public posture of the District. Where possible it is desirable for the Board to have a unified position (e.g. "Board position") that may be communicated to the public through the media. If it is necessary for the Board to make a separate statement to the media, that responsibility should rest with the Board President or his/her designee.



Internal District information shall not be distributed to the media without the permission of the Fire Chief. Directors, as elected officials, have all of the rights and privileges of any private citizen to speak with the media. If a Director finds it necessary to speak to the media regarding the Fire District, that member should be clear that he/she is speaking as an individual Director and not as a spokesperson for the Board. In order to speak for the Board, any individual Director must be authorized by the Board. When speaking to the media on matters not related to the Fire District, any Director shall clearly state that he/she is speaking as a private citizen and not as a Director.

## **5.10 Board Philosophy for Fire District Reserves and Fund balance**

The Government Accounting Standards Board (GASB) adopted Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. GASB Statement No. 54 changes the fund balance reporting definitions. The changes are effective for financial statement for periods beginning after June 15, 2010.

There are now five components of fund balance:

1. Nonspendable fund balance
2. Restricted fund balance
3. Committed fund balance
4. Assigned fund balance
5. Unassigned fund balance

The Fire District's policy is to maintain a fund balance that is at least 20% of anticipated Operating expenditures. Its purpose is to maintain the Fire District's credit worthiness and adequately provide for:

- Cash Flow Requirements
- Contingencies for unforeseen or operating capital needs
- Economic uncertainties, local disasters or catastrophic events or other financial hardships or downturns in local, state or national economy

### **Committed fund balance**

Contingency for Operations

For the general fund, the District shall commit 10% of the approved operations budget, if available, for unforeseen or operating or capital needs.

The circumstances in which the operational contingency may be spent include an unanticipated budgetary shortfall or an unforeseen emergency not immediately covered by liability, property or other insurance. The operational contingency should be used to cover one-time expenditures or incidents, not to meet ongoing operational expenditures. Use of the operational contingency shall be approved by the Board by formal resolution.

For future capital projects, the amounts are committed to future capital projects that may be uncommitted and/or redirected by the Board by formal resolution.

### **Assigned fund balance.**

The assigned fund balance is based on intended use and can be made by the Board by formal resolution or as part of the annual budget, which is adopted by formal resolution. Examples of uses that may be assigned fund balance include but are not limited to the purchase of furniture, fixtures, equipment, contracts, deferred maintenance and refurbishments.

## **5.11 Fire District Board Employee Compensation Policy**

The Fire Board values its represented and unrepresented employees and seeks to provide equitable compensation for each group and classification. The District’s Board of Directors may observe this policy when adopting compensation plans and contracts covering District employees.

Principle No. 1 – Recruitment and Retention: Compensation should, when economically feasible, be set at a level sufficient to recruit and retain employees who are qualified and committed to provide high quality services to the community. One critical measure of whether compensation meets this criterion is whether there are a sufficient number of qualified applicants for advertised job openings.

Principle No. 2 – Fairness: The Board may strive to ensure its compensation program is fair and equitable from all legitimate perspectives, including the perspectives of the community, labor and management. The District may choose to survey public and private employers to evaluate the appropriateness and fairness of its compensation program. The Board is directly accountable to the District’s constituents, and the Board accordingly retains the discretion to determine the fairness of all compensation programs.

Principle No. 3 – Transparency: Compensation for all District employees should be 100% transparent – i.e., the public should be able to see all pay elements, including the cost of all health, pension and welfare benefits, applicable to each employee. District pay packages should be simple and easily understood. Safeguards must be in place to prevent abuses such as pension spiking and maximizing overtime through manipulation.

Principle No. 4 – Fiscal Sustainability: All compensation commitments must be made consistent with principles of fiscal sustainability and to ensure the District’s long term success in achieving its mission. Compensation adjustments must not compromise the District’s ability to successfully meet its ongoing and future financial commitments. The Board may observe its Labor Relations Policy and Plan.

Principle No. 5 – Accountability: All compensation commitments must be expressly delineated and are subject to formal approval by the Board of Directors. The Board will not abide “implied” or unwritten contracts, or unspecified “past practices,” that purport to require employee compensation.

Principle No. 6 – Performance Based Pay: Whenever reasonably possible, compensation may be tied to merit and performance. The District may not permit pay increases based merely on the length of employment.

Principle No. 7 – Economic Climate: The District may consider the overall economic climate and condition affecting the District and its constituents when setting compensation levels, including regional economic indicators such as the rate of unemployment, inflation, current and projected revenues, and the District’s anticipated ability to pay in the long term.

Principle No. 8 – Legal Compliance: The District will ensure that its pay practices comport with the Fair Labor Standards Act and, to the extent legally applicable, State law. The District renews its commitment to negotiate in good faith with labor pursuant to the Meyers-Milias-Brown Act (“MMBA”), and to abide by all requirements of the MMBA.

Principle No. 9 – Flexibility: The District may strive to remain flexible and innovative in light of changing conditions and improving technologies, and may continually re-evaluate its pay practices to ensure they are consistent with best practices.

## **5.12 Collective Bargaining Agreement**

It is the policy of the District Board to engage in discussions for the purpose of reaching agreements with recognized employee groups (Represented Safety, Unrepresented Miscellaneous, Unrepresented Safety,

Unrepresented Confidential and Chief Officers), as required by the Meyers-Miliias-Brown Act (MMBA).

The Personnel Committee is responsible for negotiations with employee groups but can also delegate negotiations to:

1. The Fire Chief
2. A contract negotiator/ or Designee

During contract negotiations, Board members shall limit communication with the bargaining group on matters pertaining to the negotiation. Board members shall not negotiate directly with represented labor groups and cannot agree to anything as an individual or on behalf of the Board while bargaining is underway.

To outline for salaries, working conditions and benefits, the District enters into Memorandum of Understanding (MOU) with represented safety employees and chief officers and resolutions for unrepresented miscellaneous, unrepresented confidential employees.

MOUs, including side letters and resolutions are of no force or in effect until such matters are submitted to, and approved by, the District Board of Directors.

### **5.13 Sunshine Policy**

It is Board Policy to be open and transparent in accordance with the law. Accordingly, any collectively bargained labor agreement between the District and a recognized employee association shall be in full compliance with the follow:

#### **1. Section 7507**

Cal. Gov't Code § 7507 (2001) requires city and county entities to "...secure the services of an enrolled actuary to provide a statement of the actuarial impact upon future annual costs before authorizing increases in public retirement plan benefits. The future annual costs as determined by the actuary shall be made public at a public meeting at least two weeks prior to the adoption of any increases in public retirement plan benefits." Section 7507 was amended in 2009 to require that an actuary be present at the public meeting and that the adoption of any benefit be on a regular calendar, as opposed to a consent calendar.

#### **2. Section 23026**

Cal. Gov't Code § 23026 (2001) contains four separate requirements that a Board of Directors of any local pension system must fulfill before enhancing pension benefits. It states that the Board of Directors:

- ▶ "shall make public, at a regularly scheduled meeting of the board, all salary and benefit increases that affect either or both represented employees and non-represented employees;"
- ▶ "shall" include "[n]otice of any salary or benefit increase . . . on the agenda for the meeting as an item of business;"
- ▶ "shall" provide that notice "prior to the adoption of the salary or benefit increase;" and
- ▶ "shall include an explanation of the financial impact that the proposed benefit change or salary increase will have on the funding status of the county employees' retirement system."

#### **3. Section 31515.5**

Consistent with Section 23026, Cal. Gov't Code § 31515.5 (2001) requires the Board of Directors to notice, at a regularly scheduled meeting, all salary and benefit increases. It authorizes the preparation of an actuarial estimate on the impact of the salary and benefit requirements. Specifically, the mandatory language provides that the Board of Directors:

- ▶ "shall make public, at a regularly scheduled meeting of the board, all salary and benefit increases that affect either or both represented employees and non-represented employees;"
- ▶ "shall" include "[n]otice of any salary or benefit increase . . . on the agenda for the meeting as an item of business;"

#### 4. Section 31516

Like Section 7507, Cal. Gov't Code § 31516 (2001) requires that the Board of Directors:

- ▶ “shall” hire an “actuary to provide a statement of the actuarial impact upon future annual costs before authorizing benefits.” It also provides that the actuary’s report
- ▶ “shall be made public at a public meeting at least two weeks prior to the adoption of any increases in benefits.”

### **ARTICLE 6: DELEGATION OF BOARD AUTHORITY**

The Fire District Board has primary responsibility for the approval of District plans and procedures and for the appraisal of the ways in which these decisions are implemented and results obtained. The Board recognizes its authority to delegate specific responsibilities to the Fire Chief for the implementation of the programs and services of the District.

The implementation of policies and programs adopted by the Board of Directors will be clearly delegated to the Fire Chief. The delegation of this responsibility to the Fire Chief requires that the Board develop very clear, specific and measurable expectations of this position. These steps are necessary to ensure completion of tasks that may be then reassigned to other staff once the Board and Fire Chief roles and responsibilities are clarified.

#### **6.1 Responsibilities of Fire Chief to the Board**

The Fire Chief shall serve as the General Manager or Chief Executive Officer of the Fire District. Responsibilities of the Fire Chief may include:

1. Preparing the agenda in collaboration with the Clerk to the Board and Board President for each meeting, attending all Board meetings, unless excused, and participating in deliberations of the Board as required.
2. Bringing to the attention of the Board matters requiring its consideration.
3. Reporting periodically to the Board on the progress of the programs in the District.
4. Addressing personnel, financial and capital improvement matters under the direction of the Board.
5. Reporting to the Board, appointments, demotions, transfers and dismissals in accordance with the policies of the Board as applicable.
6. Provide for succession planning for management and personnel within the District.

#### **6.2 Fire Chief Delegation**

The Fire District Board delegates to the Fire Chief the function of specifying the required actions and designing the detailed arrangements under which the Fire District will be operated. Such administrative policies and procedures will detail the operations of the Fire District.

#### **6.3 Fire Chief Administrative Actions**

When action must be taken within the Fire District where the Board has provided no guidelines for administrative action, the Fire Chief shall have the power to act, but the decisions shall be subject to review by the Board at its next regular meeting. It shall be the duty of the Fire Chief to inform the Board promptly of such action and of the possible need for policy or rule.

#### **6.4 Fire Chief Reporting Process – Fire Fatalities**

Whenever a fire fatality occurs in the Fire District, the Fire Chief and Board President, if available shall notify the Board officers. The Fire Chief will ensure an investigation of the incident is completed and provide a written report to the Board.

## **ARTICLE 7: FIRE DISTRICT BOARD MEETINGS**

It is the policy of the South Lake County Fire Protection District Board that all meetings shall be conducted in accordance with California and Federal statutes and rules, the decisions of the courts, and with proper regard to "due process" procedures. In so doing, the Board will seek information from staff and other sources, as appropriate, before decisions are made on policy and procedural matters. (California Gov't Code §54950 et seq.)

The conduct of meetings shall, to the fullest possible extent, enable Directors to:

- Consider problems to be solved, weigh evidence related thereto, and make wise decisions intended to solve the problems; and,
- Receive, consider and take any needed action with respect to reports of accomplishment of District operations.

Willful disruption of any of the meetings of the Board of Directors shall not be permitted. If the President finds that there is in fact willful disruption of any meeting of the Board, he/she may order the room cleared and subsequently conduct the Board's business without the audience present.

- In such an event, only matters appearing on the agenda may be considered in such a session.
- After clearing the room, the President may permit those persons who, in his/her opinion, were not responsible for the willful disruption to re-enter the meeting room.
- Duly accredited representatives of the news media, whom the President finds not to have participated in the disruption, shall be admitted to the remainder of the meeting.

### **7.1 Meeting Location**

Regular meetings of the Board of Directors shall be held on the third Tuesday of each calendar month at 7:00 p.m. in the Board Room of the Middletown fire station located at 21095 State Highway 175, Middletown, California. Because conflict occasionally arise, the Board may take action to reschedule the date of a regular meeting. This action should take place at the regular meeting preceding the meeting to be scheduled.

The President and Fire Chief or designee shall insure that appropriate information is available for the audience at meetings of the Board of Directors, and that physical facilities for said meetings are functional and appropriate.

### **7.2 Regular Meetings**

At least seventy-two (72) hours prior to the time of all regular meetings, an agenda, which includes but is not limited to all matters on which there may be discussion and/or action by the Board, shall be posted conspicuously for public review at the South Lake County Fire Protection District Administration Office and are open to the public, except as provided for Closed Sessions. Notice of all meetings and a copy of the proposed agenda shall be sent to all persons making request in writing and will be made available to the news media prior to the date of the meeting in accordance with the Brown Act, with an additional posting of the agenda to the South Lake County Fire website. A nominal fee may be charged for copies of public records in accordance with rules established by the Board of Directors.

It shall be the policy of the Fire District Board to recognize itself as a policymaking body that deliberates at regularly scheduled meetings and each Board member shall make a diligent effort to be present and participate fully.

It is the intent of the Fire District Board to encourage attendance and participation at Board meetings by all interested persons and residents of the District.

Meetings may include a closed session as necessary.

### **7.3 Special Meetings**

The Board President may call a Special Meeting. A majority may meet without providing notice to the public in order to call a Special Meeting. Only those item of business listed in the call for the special meeting shall be considered by the Board at any special meeting.

An agenda shall be prepared as specified for regular Board meetings and shall be posted at least twenty-four (24) hours prior to the special meeting (California Gov't Code §54956). All Directors, the Fire Chief, and, if required, District Counsel and staff shall be notified of the special Board meeting and the purpose or purposes for which it is called. Said notification shall be in writing, delivered to them at least twenty-four (24) hours prior to the meeting. Each local newspaper of general circulation in the District and radio and television stations, organizations, and property owners who have filed writing request for notice of special meetings pursuant to the Ralph M. Brown Act (California Gov't Code §54954.1) shall be delivered notice personally or by any other means shall be at least twenty-four (24) hours before the tie of the meeting as specified in the notice.

### **7.4 Emergency Meetings**

In the event of an emergency situation involving matters upon which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board of Directors may hold an emergency special meeting without complying with the twenty-four (24) hour notice required in 5010.21 and 5010.23 above. An emergency situation is defined as a work stoppage, crippling activity, or other activity that severely impairs public health, safety, or both, as determined by a majority of the Board of Directors (California Gov't Code §54956.5). A dire emergency is defined as a crippling disaster, mass destruction, terrorist act, or threatened terrorist activity that poses peril so immediate and significant that requires the Board of Directors to provide one (1) hour notice before holding an emergency meeting under California Gov't Code §54956.5 (b)(1) may endanger the public health, safety, or both, as determined by a majority of the Board of Directors.

Each local newspaper of general circulation in the District and radio and television stations, organizations, and property owners who have requested notice of special meetings pursuant to the Ralph M. Brown Act [California Gov't Code §54956.5 (b)(2)] shall be delivered notice personally or by any other means and shall be at least one (1) hour prior to the emergency special meeting by the President of the Board of Directors or designee thereof, or in the case of a dire emergency, at or near the time that the President or designee notifies the Board of Directors of the emergency meeting. This notice shall be given by telephone, and all telephone numbers provided in the most recent request of a newspaper or station for notification of special meetings shall be exhausted. In the event that telephone services are not functioning, the notice requirement of one (1) hour is waived, and the President or designee shall notify such newspapers, radio stations, or television stations of the fact of the holding of the emergency special meeting, and of any action taken by the Board, as soon after the meeting as possible.

No closed session may be held during an emergency special meeting, and all other rules governing special meetings shall be observed with the exception of the twenty-four (24) hour notice. The minutes of the emergency special meeting, a list of persons the President or designee notified or attempted to notify, a copy of the roll call vote(s), and any actions taken at such meeting shall be posted for a minimum of ten (10) days in the District office as soon after the meeting as possible.

### **7.5 Adjourned Meetings**

A majority vote by the Board of Directors may terminate any Board meeting at any place in the agenda to any time and place specified in the order of adjournment, except that if no Directors are present at any regular or adjourned regular meeting, the Clerk to the Board of Directors may declare the meeting adjourned to a stated time and place, and he/she shall cause a written notice of adjournment to be given to those specified in 5010.21 above and pursuant to California Government Code §54955.



## **7.6 Ad-Hoc Committees**

Ad hoc committees shall meet as necessary in accordance with their specific mission and purpose. An Ad hoc committee generally has a limited purpose and/or a limited span or time frame. These committees exist as long as necessary to accomplish their goal after which they are disbanded. There are no notice or agenda requirements for ad-hoc committees. As with all Committees, the maximum number of directors that may be on an ad hoc committee is two. No minutes are required from an ad-hoc committee.

## **7.7 Study Sessions/Workshops**

Study sessions/workshops may be scheduled from time to time to allow the Board to focus closely on a particular subject. The notice and agenda requirements for a Study Session are the same as those for a regular Board meeting. A Study Session may be a closed meeting if it meets the requirements. No minutes are required for a Study Session. No action may be taken at a Study Session except providing direction to staff.

## **7.8 Agendas**

The agenda review panel will consist of the President, Fire Chief and Clerk. Any Director may request any item be placed on the agenda and shall submit to the Clerk in writing or by submitting a completed Agenda Item Request Form together with any supporting documents and information no later than 5:00 P.M. at least ten (10) days prior to the meeting date.

The order of business for each regular meeting, unless otherwise ordered by the Board, shall be as follows: 1) Consent Calendar, to include items expected to be routine and non controversial, i.e. minutes, warrants; 2) Communications, to include Directors' activity, committee reports, fire chief's report, financial report, written correspondence, and reports from associations, i.e. volunteer association, fire sirens, fire safe council; 3) Regular Items; 4) Citizen's Input; 5) Closed Session, if necessary, and as defined under California Government Code §54954.5.

Any member of the public may request that a matter directly related to District business be placed on the agenda of a regularly scheduled meeting of the Board of Directors, subject to the following conditions:

1. The request must be submitted in writing or by submitting a completed Agenda Item Request Form to the Clerk together with any supporting documents and information at least ten (10) business days prior to the date of the meeting;
2. The Fire Chief and Board President shall be the sole judge of whether the public request is or is not a "matter directly related to District business."
3. The Board of Directors may place limitations on the total time to be devoted to a public request issue at any meeting, and may limit the time allowed for any one person to speak on the issue at the meeting.

This policy does not prevent the Board from taking testimony at regular and special meetings of the Board on matters that are not on the agenda, which a member of the public may wish to bring before the Board. However, the Board shall not discuss or take action on such matters at that meeting (California Government Code §54954.2).

Consideration of items not appearing on the posted agenda, if necessary, requires Board action as follows prior to consideration: 1) a determination by a majority vote of the board that an emergency situation exists (as defined in California Government Code §54956.5; or 2) a determination by a two-thirds vote of the Board or, if less than two-thirds of the members are present, a unanimous vote of those members present, that there is a need to take immediate action and that the need for action came to the attention of the Fire District subsequent to the agenda being posted.

At least seventy-two (72) hours prior to the time of all regular meetings, an agenda, which includes, but is not limited to, all matters on which there may be discussion and/or action by the Board, shall be posted conspicuously for public review within the District office.

The agenda for a special meeting shall be posted at least twenty-four (24) hours before the meeting in the same location.

## **7.9 Closed Sessions**

A Closed Session is a part of a meeting where no member of the public may be present. Only the following topics are grounds for calling a closed session Government Code Section 54953 (b) (3):

- Personnel Matters: Appoint, employ, evaluate performance, discipline, dismiss or release an employee
- Pending or Anticipated Litigation
- Labor Negotiations
- Real Property Negotiations
- Public Security
- License Application by persons with criminal record
- Liability Claims
- Trade Secrets
- Charges or complaints involving information protected by federal law
- Conference involving Joint Powers Agency
- Audit by Bureau of State Audits

The Brown Act states that the legislative body of any local agency shall publicly report actions taken in closed session as well as the vote or abstention on that action of every member present.

## **7.10 Quorum**

A quorum is the minimum number of members of a deliberative body necessary to conduct the business of the Fire District Board. For South Lake County Fire Protection District, it must have a quorum to take action, and a quorum is established when three (3) Board members are in attendance. A meeting of less than a quorum is not an official meeting, nor is it governed by public meeting laws.

## **7.11 Public Comments**

Public comment is encouraged at all Board meetings. Any person requesting to speak is advised to fill out a speaker request card but is not required to do so. Public comment is limited to five (5) minutes per speaker, and maximum of twenty (20) minutes, which may be waived or modified by the Board President. The agenda will emphasize the right to public comment by including the following phrase as a preamble to the public comment section: “A fundamental element of democracy is the right of citizens to address their elected representatives, therefore...”

Provisions for permitting any individual or group to address the Board concerning any item on the agenda of a special meeting, or to address the Board at a regular meeting on any subject that lies within the jurisdiction of the Board of Directors, shall be followed.

No boisterous conduct shall be permitted at any Board meeting. Persistence in boisterous conduct shall be grounds for summary termination, by the President, of that person's privilege of address.



# DRAFT

No oral presentation shall include charges or complaints against any District employee, regardless of whether or not the employee is identified in the presentation by name or by another reference which tends to identify. All charges or complaints against employees shall be submitted to the Board of Directors under provisions contained in Policy Number 1030 Public Complaints.

There are three opportunities for public comment:

## Public Comment #1

On the agenda, under “Open Time for Public Comment”, the public may address the Board on any subject NOT listed on the agenda. Each speaker may address the Board once under Public Comment for a limit of three minutes. Speakers will be asked but are not required to clearly state their name and address or political jurisdiction where they live. The Board cannot act on items that are not listed on the agenda and, therefore, the Board cannot respond to non-agenda items brought up under Public Comment other than provide general information. This will generally take place before the consideration of the Consent Calendar.

## Public Comment for Agenda Items #2

District policy ensures members of the public the opportunity to speak to any regular or special meeting agenda item before final action. This opportunity to speak is during the public discussion portion of each agenda item and must be related to matters under consideration for that agenda item.

## Public Comment #3

Under Public Comment #2, the public may address the Board if they were unable to do so during Public Comment #1. The same caveats apply.

## **7.12 Presiding Board Meeting**

The Board President shall normally preside at meetings of the Board. In the absence of the Board President, the Board Vice-president shall preside. In the absence of both the President and the Vice-president, the first order of business at the Board meeting shall be the appointment, by the Board members present, of a presiding Board member to chair the meeting.

## **ARTICLE 8: MEETING MINUTES, PUBLIC RECORDS**

### **8.1 Board Meeting Minutes**

The Clerk to the Board of Directors shall keep minutes of all regular and special meetings of the Board but minutes shall NOT be taken of Closed Sessions or Study Sessions. The Clerk is authorized by the Board of Directors to attend the closed sessions. (*Ref: Res. No. 2008-07 12-19-07*)

The official records of the meetings are the approved typed minutes. The official minutes of the regular and special meetings of the Board shall be kept in a secured office with easy access for the public review during normal business hours and shall provide information as required by law and Board policies. For convenience, an additional posting of the Board agendas, minutes and meeting packet shall be posted on the South Lake County Fire Protection District website at [www.southlakecountyfire.org](http://www.southlakecountyfire.org).

Copies of said minutes shall be made for distribution to Directors with the agenda for the next regular Board Meeting.

Motions, resolutions or ordinances shall be recorded as having passed or failed and individual votes will be recorded unless the action was unanimous.

# DRAFT

The minutes of Board meetings may be maintained, but not limited to, as suggested hereinafter outlined:

- › Date, place, and type of each meeting.
- › Directors present and absent by name.
- › Call to order.
- › Pre-adjournment departure of Directors by name, or if absence takes place when any agenda items are acted upon.
- › Adjournment of the meeting.
- › Record of written notice of special meetings.
- › Record of items to be considered at special meetings.
- › Approval or amended approval of the minutes of preceding meetings.
- › Complete information as to each subject of the Board's deliberation.
- › Complete information as to each subject including the roll call record of the vote on a motion
- › All Board resolutions and ordinances in complete context, numbered serially for each fiscal year.
- › A record of all contracts entered into.
- › All employments and resignations or terminations of employment within the District.
- › A record of all bid procedures, including calls for bids authorized, bids received and other action taken.
- › A record by number of all warrants approved for payment.
- › Adoption of the annual budget.
- › Financial reports, including collections received and deposited and sales of District property, shall be presented to the Board every month.
- › A record of all important correspondence
- › A record of the Fire Chief's report to the Board.
- › Approval of all policies and Board-adopted regulations.
- › A record of all visitors and delegations, as well as subjects presented, appearing before the Board.

## **8.2 Clerk to the Board**

The Clerk to the Board performs various administrative and managerial duties. These duties shall be but are not limited to those required by law and all duties devolving upon such office, keeping a true and complete record of the proceedings of the Board, preparation of the Board agenda, facilitation of the execution of official and legislative processes, which includes provisions of the Political Reform Act of 1974, attesting to the passing of resolutions and ordinances, having full charge of all the books, documents and papers which properly belong to that office, and participating in Board meetings.

## **8.3 Board Meeting Minutes - Public Record**

The official minutes of Board meetings, including supporting documents, shall be open to inspection by the public at the headquarters fire station located at 21095 State Highway 175, Middletown, California during regular business hours. The public shall contact the Clerk to the Board to request a time to inspect District documents.

## **8.4 Public Records Process**

The Fire District recognizes the right of any member of the public to inspect nonexempt public records, limited only by rules of reasonableness, and in accordance with guidelines established by California State Law. When access to District records is granted, examination will be made in the presence of the record custodian regularly responsible for maintenance of the files or by a staff member designated by the Fire Chief. In accordance with the Public Records Act, certain records, including personnel records, are not included in the category of records to which the right of access may be granted by the Fire District.

## **8.5 Board Electronic Communications Policy**

The purpose of the Board Electronic Communications Policy is to ensure the proper use of the District technologies. The Electronic Communication Policy covers such items as Personal Use, Protocol for Use, Unauthorized Purposes, Authorized Hardware and Software Configurations, Data Backup, Security, Internet Use, Shared Resources, the Public Records Act, Confidentiality, Privacy and Misuse.

Each member of the District's Board of Directors will be provided with an email account on the District's system. The District's website provides the public with a link to these email accounts and the business cards provided to each Board member also includes the District email address. Members of the Board of Directors should use only their District email accounts for all District business and should not use their personal or business email accounts for this purpose.

The District will retain all incoming and outgoing email messages from the Board of Directors email accounts on the District's system for two years. These email messages are public records and are subject to disclosure under the provisions of the Public Records Act, with rare exception.

## **ARTICLE 9: RULES OF ORDER DURING MEETINGS**

The Board President is responsible for the maintenance of order and decorum at all times. No person is allowed to speak whom the Board President has not first recognized, and all questions and remarks shall be addressed to the President. Board meetings are held in accordance with Robert's Rules of Order, Parliamentary Procedure.

### **9.1 Points of Order**

The Board President shall determine all Points of Order subject to the right of any member to appeal to the entire Board. If any appeal is taken, the question shall be, "Shall the decision of the Board President be sustained?" In which event a majority vote shall govern and conclusively determine such question of order.

### **9.2 Decorum and Order - Board Directors**

Any Director desiring to speak shall address the President and, upon recognition by the President, shall confine himself/herself to the question under debate.

- A. A Director desiring to question the staff shall address his/her question to the Fire Chief who shall either answer the inquiry himself or to designate some member of his staff for that purpose.
- B. A Director, once recognized, shall not be interrupted while speaking unless called to order by the President, unless another Director raises a Point of Order, or unless the speaker chooses to yield to questions from another Director.
- C. Any Director called to order while he is speaking shall cease speaking immediately until the question of order is determined. If ruled to be in order, he/she shall be permitted to proceed. If ruled to be not in order, he/she shall remain silent or shall alter his remarks so as to comply with rules of the Board.
- D. Directors shall at all times conduct themselves with courtesy to each other to staff and to members of the audience present at Board meetings and public sessions.
- E. Any Director may invite any members of the public to speak at a Board meeting during the period reserved for public comment.

### **9.3 Decorum and Order - Employees**

Members of the administrative staff and employees of the District shall observe the same rules of procedure and decorum applicable to Board Directors.

## **9.4 Conflict of Interest**

All Board Directors are subject to all provisions of California law relative to conflicts of interest and to conflict of interest codes adopted by the Board. Any Board Director prevented from voting because of a conflict of interest shall state the basis for the conflict, recuse him/herself and leave the room for the duration of the debate and vote on the item.

## **9.5 Limitation of Debate**

No Board Director normally should speak more than once upon any one subject until every other Board Director choosing to speak thereon has spoken. No Board Director shall speak for a longer time than five (5) minutes each time he/she has the floor, without the approval of a majority vote of the Board.

## **9.6 Dissents, Protests, and Comments**

Any Board Director shall have the right to express dissent from, protest to or comment upon any action of the Board and have the reason entered in the minutes. If such dissent, protest or comment is desired to be entered in the minutes, this should be made clear by language such as, "I would like the minutes to show that I am opposed to this action for the following reason. . .".

## **9.7 Rulings of Board President Final Unless Overruled**

In presiding over meetings, the Board President, Vice President or temporary President shall decide all questions or interpretation of these rules, points of order or other questions of procedure requiring rulings. Any such decision or ruling shall be final unless overridden or suspended by a majority vote of the Board Directors present and voting, and shall be binding and legally effective (even though clearly erroneous) for purposes of the matter under consideration.

## **9.8 Actions Not Invalidated**

Failure to strictly comply with these Rules of Procedure shall not invalidate any action taken by the District Board.

## **9.9 Actions**

The Board may act only by motion, resolution or ordinance. For example: Board actions setting rules for long-term application are taken by ordinance, whereas routine business and administrative matters which are usually more temporary in nature are accomplished by resolutions.

The motion is a simple device to place a matter before the Board for consideration. It is a procedural device rather than a written document. Motions should not be used to adopt or approve a matter that is a lasting effect beyond the meeting itself. The motion (assuming it was one which passed) is a Board action which is recorded simply by an item entry in the minutes of the meeting at which it was accomplished, and no separate document is made to memorialize it.

Actions by the Board of Directors include but are not limited to the following:

- ▶ Adoption or rejection of regulations or policies.
- ▶ Adoption or rejection of a resolution.
- ▶ Adoption or rejection of an ordinance.
- ▶ Approval or rejection of any contract or expenditure.
- ▶ Approval or rejection of any proposal which commits District funds or facilities, including employment and dismissal of personnel.
- ▶ Approval or disapproval of matters, which require or may require the District or its employees to take action and/or provide services.

Action can only be taken by the vote of the majority of the Board of Directors. Three (3) Directors represent a quorum for the conduct of business. Actions are taken at a meeting where only a quorum is present and require all three (3) votes to be effective (unless a 4/5 vote is required by policy or other law). This policy applies to abstentions from voting. A member abstaining in a vote is considered as absent for that vote.

The Board may give directions, which are not formal action. Directions do not require formal procedural process. Such directions include the Board's directives and instructions to the Fire Chief.

## **9.10 Processing of Motions**

When a motion is made and seconded, it shall be stated by the Board President before debate. A motion so stated shall not be withdrawn by the mover without the consent of the person seconding it.

## **9.11 Motions Out of Order**

The Board President may at any time, by majority consent of the Board, permit a member to introduce an ordinance, resolution, or motion out of the regular agenda order.

## **9.12 Precedence of Motions**

When a motion is before the Board, no motion shall be entertained except the following, which shall have precedence in the following order:

- A. Adjourn
- B. Fix hour of adjournment
- C. Table
- D. Limit or terminate discussion
- E. Amend
- F. Continue
- G. Reconsider

### **A. Motion to Adjourn - Not debatable**

A motion to adjourn shall be in order at any time, except as follows:

- › When repeated without intervening business or discussion
- › When made as an interruption of a Member
- › When discussion has been ended and vote on motion is pending
- › When a vote is being taken a motion to adjourn "to another time" shall be debatable only as to the time to which the meeting is adjourned.

### **B. Motion to Fix Hour of Adjournment - Not debatable**

Such a motion shall be to set a definite time at which to adjourn and shall not be debatable and amendable except by unanimous vote.

### **C. Motion to Table - Not Debatable**

A motion to table shall be used to temporarily by-pass the subject. A motion to table shall not be debatable and shall preclude all amendments or debate of the subject under consideration. If the motion shall prevail, the matter may be "taken from the table" at any time prior to the end of the next regular meeting.

### **D. Motion to Limit or Terminate Discussion - Not Debatable**

Such a motion shall be used to limit or close debate on, or further amendment to, the main motion and shall not be debatable. If the motion fails, debate shall be reopened; if the motion passes, a vote shall be taken on the main motion.

**E. Motion to Amend - Debatable**

A motion to amend shall be debatable only as to the amendment. A motion to amend an amendment shall be in order, but a motion to amend an amendment to an amendment shall not be in order. An amendment modifying the intention of a motion shall be in order, but an amendment relating to a different matter shall not be in order. A substitute motion on the same subject shall be acceptable and voted on before a vote on the amendment. Amendments shall be voted first, then the main motion as amended.

**F. Motion to Continue - Debatable**

Motions to continue to a definite time shall be amendable and debatable as to propriety of postponement and time set.

**G. Reconsideration - Debatable**

Any Board Member who voted with the majority may move a reconsideration of any action at the same or next meeting. After a motion for reconsideration has once been acted upon, no other motion for reconsideration thereof shall be made without unanimous consent to the Board.

**9.13 Voting Procedure**

In acting upon every motion, the vote shall be taken by voice or roll call or any other method by which the vote of each Board Director present can be clearly ascertained. The vote on each motion shall then be entered in full upon the record. The order of voting shall be alphabetical with the Board President voting last. The Clerk shall call the names of all members seated when a roll call vote is ordered or required. Directors shall respond “aye” or “no” or “abstain.” Any Board Director not audibly and clearly responding “no” or “abstain” or otherwise registering an objection shall have his vote recorded as “aye.”

**9.14 Tie Votes**

Tie votes shall be considered a no vote or denial.

**ARTICLE 10: PROCEDURE FOR ADOPTING A RESOLUTION**

Resolutions express policy or opinion of the Board or to approve an action such as a contract or major expenditure of funds. A resolution should not be used for the adoption of law or policy that applies to the residents of the District. A resolution may be used for the adoption of internal regulations such as personnel rules.

Actions of the Board on matters of policy or procedure of a less formal nature than the subject of an ordinance are taken by resolution, which is effective upon adoption. Ordinarily, resolutions should be prepared in advance. The procedure for adoption is:

- A. Motion
- B. Second
- C. Discussion
- D. Vote, pursuant to the methods set out for motions
- E. Result declared

When a resolution has not been prepared in advance the Board may adopt the resolution by title. In that case, the Clerk to the Board or designee shall prepare the form of the resolution for presentation at the next meeting.

## **ARTICLE 11: PROCEDURE FOR ADOPTING AN ORDINANCE**

Ordinances adopt laws and are subject to the statutory adoption processes. The statutory adoption process must be strictly followed, or the ordinance may be found invalid. Ordinances are long-term, directly affect the public and subject to initiative and referendum laws and are used to adopt laws.

Ordinances of the District shall be adopted by the Board pursuant to Government code Sections 25120 et seq.

All ordinances shall be placed on the agenda for regular meetings by title and a brief description of content. (An exception is an urgency ordinance, which may be adopted at a special meeting.) The procedure for adoption is:

- A. Discussion
- B. Introduction/first reading of the ordinance. A motion to waive the reading of the entire ordinance and read the ordinance title and number only, must be carried by a majority.  
  
A reading by title by the Clerk of the Board motion to introduce:
  - a) Moved by:
  - b) Seconded:
  - c) Carried by:
- C. Adoption/seconding reading of the ordinance must occur at least five (5) days after the first reading. The Board will follow the same steps as the introduction/first reading of the ordinance.

Except as specified by law, ordinances become effective 30 days after final passage providing the ordinance has been published one time in a newspaper of general circulation published in the District.

## **ARTICLE 12: FIRE DISTRICT LEGAL COUNSEL**

It shall be the responsibility of the District Board to select legal counsel to represent the legal needs of the District. The Board shall recognize its responsibility to seek the advice of legal counsel whenever it is unclear regarding legal questions or whenever an action being considered by the Board may result in placing the District in legal jeopardy.

Legal counsel for the Fire District shall be in attendance either in person or via teleconference for Regular Fire District Board Meetings when legal advice, contract consultation, and/or Closed Session interactions deem it necessary by the Board President or the Fire Chief.

In keeping with District Policy and fiscal responsibility, all legal counsel contact shall have prior approval by the Board President and/or Fire Chief for matters requiring a legal interpretation.



## SUMMARY OF STATEMENT NO. 54

### SUMMARIES / STATUS

#### SUMMARY OF STATEMENT NO. 54

#### **FUND BALANCE REPORTING AND GOVERNMENTAL FUND TYPE DEFINITIONS**

(ISSUED 02/09)

The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The initial distinction that is made in reporting fund balance information is identifying amounts that are considered *nonspendable*, such as fund balance associated with inventories. This Statement also provides for additional classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

The *restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The *committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the *assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. Governments are required to disclose information about the processes through which constraints are imposed on amounts in the committed and assigned classifications.

Governments also are required to classify and report amounts in the appropriate fund balance classifications by applying their accounting policies that determine whether restricted, committed, assigned, and unassigned amounts are considered to have been spent. Disclosure of the policies in the notes to the financial statements is required.

This Statement also provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to the financial statements.

The definitions of the *general fund*, special revenue fund type, *capital projects fund type*, debt service fund type, and permanent fund type are clarified by the provisions in this Statement. Interpretations of certain terms within the definition of the special revenue fund type have been provided and, for some governments, those interpretations may affect the activities they choose to report in those funds. The capital projects fund type definition also was clarified for better alignment with the needs of preparers and users. Definitions of other governmental fund types also have been modified for clarity and consistency.



The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2010. Early implementation is encouraged. Fund balance reclassifications made to conform to the provisions of this Statement should be applied retroactively by restating fund balance for all prior periods presented.

### **How the Changes in This Statement Will Improve Financial Reporting**

The requirements in this Statement will improve financial reporting by providing fund balance categories and classifications that will be more easily understood. Elimination of the *reserved* component of fund balance in favor of a *restricted* classification will enhance the consistency between information reported in the government-wide statements and information in the governmental fund financial statements and avoid confusion about the relationship between reserved fund balance and restricted net assets. The fund balance classification approach in this Statement will require governments to classify amounts consistently, regardless of the fund type or column in which they are presented. As a result, an amount cannot be classified as restricted in one fund but unrestricted in another. The fund balance disclosures will give users information necessary to understand the processes under which constraints are imposed upon the use of resources and how those constraints may be modified or eliminated. The clarifications of the governmental fund type definitions will reduce uncertainty about which resources can or should be reported in the respective fund types.

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Unless otherwise specified, pronouncements of the GASB apply to financial reports of all state and local governmental entities, including general purpose governments; public benefit corporations and authorities; public employee retirement systems; and public utilities, hospitals and other healthcare providers, and colleges and universities. Paragraph 3 discusses the applicability of this Statement.




**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

**DATE:** May 13, 2022

**TO:** Board of Directors

**FROM:**   
Gloria Fong  
Staff Services Analyst

**SUBJECT:** Draft financial statements for fiscal year ending 2019 and 2020 prepared by Fechter & Company CPA.

Financial statements for fiscal year ending 2019 and 2020 are now complete and draft attached for Board's review and acceptance. It is recommended the Board accept it with minor changes, if necessary.

Financial Statements reflect the net position of \$6,981,884 and \$6,012,693 for fiscal years ending 2020 and 2019 respectively. The net includes Capital Assets and Depreciation. A summary of Capital Assets is found under Note 4 and is an item that isn't provided to the Board monthly, like the Budget Ledger included under finance communications. Instead, it is prepared on an annual basis for the preparation of the Financial Statements.

At the time of this writing, the Management Report had not been received. It will be forwarded under separate cover. This report is intended for the Board and is the required communications made as part of the audit.

Please note these Financial Statements were delayed due to fiscal year ending 2018, which were presented and accepted at the October 13, 2021 meeting. Completed financial statements are due to the County Auditor-Controller and State Controller's Office June 30<sup>th</sup> of the following year. This is the reason the fiscal years were combined.



**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

May 13, 2022

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, 2020 and 2019, 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 May 13, 2022, 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) We acknowledge and approve the change in signing engagement partner from Craig R. Fechter, CPA to Scott German, CPA.
- 3) 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.
- 4) 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.
- 5) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 6) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 7) 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.

- 8) 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.
- 9) 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.
- 10) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 11) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

### **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, 2020 AND 2019**

PROPOSED FINAL DRAFT

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities and each major fund of the South Lake County Fire Protection District (the District) as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the South Lake County Fire Protection District as of June 30, 2020 and 2019, 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.

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

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed under the Table of Contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate 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.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the South Lake County Fire Protection District's basic financial statements. The Supplementary Information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statement of South Lake County Fire Protection District. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Fechter & Company,  
Certified Public Accountants

Sacramento, California  
May 13, 2022

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

PROPOSED FINAL DRAFT

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

### **Management's Discussion and Analysis June 30, 2020 and 2019**

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, 2020 and 2019. 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, 2020 and 2019**

#### **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, 2020 and 2019**

#### **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, 2020 and 2019 accounts for \$3,171,672 and \$1,667,164 of the Fire District's operating 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 in 2020.
- Intergovernmental revenues received from other agencies accounted for \$165,521 and \$261,213 of the Fire District's operating revenue in the fiscal years ended June 30, 2020 and 2019, 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, 2020 and 2019, this revenue accounted for \$896,818 and \$676,855 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, 2020 and 2019**

#### **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 of \$137,578 in fiscal year ended 2020 and \$154,266 in fiscal year ended 2019 represents an incremental increase over the previous years, which may fluctuate with shifting home prices on an annual basis.

#### **ECONOMIC FACTORS:**

The Fire District considered the following economic factors in establishing both the 2019-20 and 2018-19 budgets:

- Anticipate no increase 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 2019-20 and 2018-19 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, CA 95461

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

PROPOSED FINAL DRAFT



**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
STATEMENTS OF NET POSITION  
JUNE 30, 2020 AND 2019**

<b>ASSETS</b>	2020	2019
Current assets		
Cash and investments	\$ 4,978,508	\$ 3,758,887
Accounts receivable, net	396,885	475,985
Total current assets	5,375,393	4,234,872
Capital assets, net	1,874,995	1,796,440
Total Assets	7,250,388	6,031,312
 <b>LIABILITIES</b>		
Current liabilities		
Accounts payable	261,742	13,541
Accrued payroll	6,762	5,078
Total Current Liabilities	268,504	18,619
Total Liabilities	268,504	18,619
 <b>NET POSITION</b>		
Invested in capital assets, net of related debt	1,874,995	1,796,440
Restricted for capital projects	200,835	44,824
Unrestricted	4,906,054	4,171,429
Total Net Position	\$ 6,981,884	\$ 6,012,693

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, 2020**

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	\$ 3,566,886	\$ 896,818	\$ 165,521	\$ -	\$ (2,504,547)
Total Governmental Activities	<u>\$ 3,566,886</u>	<u>\$ 896,818</u>	<u>\$ 165,521</u>	<u>\$ -</u>	<u>(2,504,547)</u>
General Revenues:					
					\$ 3,171,967
					137,578
					81,291
					<u>82,902</u>
					3,473,738
					969,191
					<u>6,012,693</u>
					<u>\$ 6,981,884</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, 2019**

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	\$ 3,575,716	\$ 676,855	\$ 261,213	\$ -	\$ (2,637,648)
Total Governmental Activities	<u>\$ 3,575,716</u>	<u>\$ 676,855</u>	<u>\$ 261,213</u>	<u>\$ -</u>	<u>(2,637,648)</u>
General Revenues					
					\$ 1,667,164
					154,266
					104,411
					42,830
					<u>1,968,671</u>
					(668,977)
					<u>6,681,670</u>
					<u>\$ 6,012,693</u>

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

**FUND FINANCIAL STATEMENTS**

PROPOSED FINAL DRAFT

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
BALANCE SHEET  
JUNE 30, 2020**

	General Fund	Capital Projects	Combined Total
<b>ASSETS</b>			
Cash and investments	\$ 4,635,988	\$ 342,520	\$ 4,978,508
Accounts receivable, net	396,885	-	396,885
<b>Total Assets</b>	<b>\$ 5,032,873</b>	<b>\$ 342,520</b>	<b>\$ 5,375,393</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 261,742	\$ -	\$ 261,742
Accrued payroll	6,762	-	6,762
<b>Total Liabilities</b>	<b>268,504</b>	<b>-</b>	<b>268,504</b>
<b>FUND BALANCES</b>			
Assigned	3,393,774	200,835	3,594,609
Unassigned fund balance	1,370,595	141,685	1,512,280
	4,764,369	342,520	5,106,889
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,032,873</b>	<b>\$ 342,520</b>	<b>\$ 5,375,393</b>

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

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
BALANCE SHEET  
JUNE 30, 2019**

	General Fund	Capital Projects	Combined Total
<b>ASSETS</b>			
Cash and investments	\$ 3,558,052	\$ 200,835	\$ 3,758,887
Accounts receivable, net	475,985	-	475,985
<b>Total Assets</b>	<b>\$ 4,034,037</b>	<b>\$ 200,835</b>	<b>\$ 4,234,872</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 13,541	\$ -	\$ 13,541
Accrued payroll	5,078	-	5,078
<b>Total Liabilities</b>	<b>18,619</b>	<b>-</b>	<b>18,619</b>
<b>FUND BALANCES</b>			
Assigned	2,723,944	44,824	2,768,768
Unassigned fund balance	1,291,474	156,011	1,447,485
	4,015,418	200,835	4,216,253
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,034,037</b>	<b>\$ 200,835</b>	<b>\$ 4,234,872</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, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
Total fund balances - governmental funds	\$ 5,106,889	\$ 4,216,253
<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	1,874,995	1,796,440
Long-term liabilities are reported in the statement of net position but not the governmental fund financial statements	<u>-</u>	<u>-</u>
Net position of governmental activities	<u><u>\$ 6,981,884</u></u>	<u><u>\$ 6,012,693</u></u>

PROPOSED FINAL DRAFT

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, 2020**

	General Fund	Capital Projects	Totals
<b>REVENUES</b>			
Taxes and assessments	\$ 3,171,967	\$ -	\$ 3,171,967
Intergovernmental revenues	165,521	-	165,521
Charges for services	896,818	-	896,818
Use of money and property	77,184	4,107	81,291
Mitigation fees	-	137,578	137,578
Other revenues	82,902	-	82,902
Total revenues	<u>4,394,392</u>	<u>141,685</u>	<u>4,536,077</u>
<b>EXPENDITURES</b>			
Current			
Salaries and benefits	143,731	-	143,731
Services and supplies	3,164,682	-	3,164,682
Capital outlay	<u>337,028</u>	<u>-</u>	<u>337,028</u>
Total expenditures	<u>3,645,441</u>	<u>-</u>	<u>3,645,441</u>
Excess of revenues over (under) expenditures	748,951	141,685	890,636
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	748,951	141,685	890,636
Fund balances - July 1, 2019	<u>4,015,418</u>	<u>200,835</u>	<u>4,216,253</u>
Fund balances - June 30, 2020	<u><u>\$ 4,764,369</u></u>	<u><u>\$ 342,520</u></u>	<u><u>\$ 5,106,889</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, 2019**

	General Fund	Capital Projects	Totals
<b>REVENUES</b>			
Taxes and assessments	\$ 1,667,164	\$ -	\$ 1,667,164
Intergovernmental revenues	261,213	-	261,213
Charges for services	676,855	-	676,855
Use of money and property	102,666	1,745	104,411
Mitigation fees	-	154,266	154,266
Other revenues	42,830	-	42,830
	<u>2,750,728</u>	<u>156,011</u>	<u>2,906,739</u>
<b>EXPENDITURES</b>			
Current			
Salaries and benefits	190,531	-	190,531
Services and supplies	3,123,633	-	3,123,633
Capital outlay	173,884	-	173,884
	<u>3,488,048</u>	<u>-</u>	<u>3,488,048</u>
Total expenditures	<u>3,488,048</u>	<u>-</u>	<u>3,488,048</u>
Excess of revenues over (under) expenditures	(737,320)	156,011	(581,309)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(737,320)	156,011	(581,309)
Fund balances - July 1, 2018	<u>4,752,738</u>	<u>44,824</u>	<u>4,797,562</u>
Fund balances - June 30, 2019	<u>\$ 4,015,418</u>	<u>\$ 200,835</u>	<u>\$ 4,216,253</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, 2020 AND 2019**

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.

	<u>2020</u>	<u>2019</u>
NET CHANGE IN FUND BALANCES	\$ 890,636	\$ (581,309)
 Amounts reported for governmental activities in the Statement of Activities are different because of the following:		
 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.		
Capital outlay expenditures are therefore added back to fund balances	337,028	173,884
Depreciation expense not reported in governmental funds	<u>(258,473)</u>	<u>(261,552)</u>
 CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	 \$ 969,191	 \$ (668,977)

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

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019**

**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, 2020 AND 2019**

**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 year ended June 30, 2020.

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, 2020 AND 2019**

**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, 2020 AND 2019**

**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, 2020 AND 2019**

**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, 2020 AND 2019**

**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, 2020 AND 2019**

**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, 2020 and 2019, are as follows:

	2020	2019
Cash and investments with County of Lake:		
General Fund	\$ 4,635,988	\$ 3,558,052
Capital Projects Fund	342,520	200,835
Total cash and investments with County of Lake	\$ 4,978,508	\$ 3,758,887

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019**

**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, 2020 AND 2019**

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

Implementation of 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, 2020	\$ 4,978,508	N/A	N/A	\$ 4,978,508
County Treasury* - June 30, 2019	\$ 3,758,887	N/A	N/A	\$ 3,758,887

\*Not subject to categorization

**NOTE 3: ACCOUNTS RECEIVABLE**

Accounts receivable balances at June 30, 2020 and 2019 were as follows:

	2020	2019
Accounts Receivable:		
Ambulance service receivables	\$ 212,313	\$ 257,666
Other receivables - grants and refunds	233,404	277,582
Less allowance for doubtful accounts	(48,832.00)	(59,263.00)
Total Accounts Receivable	\$ 396,885	\$ 475,985

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019**

**NOTE 4: CAPITAL ASSETS**

Capital assets activity for the fiscal year ended June 30, 2020, was as follows:

	Year Ended June 30, 2019	Additions	Reductions	Transfer/ Adjustment	Year Ended June 30, 2020
Capital assets, non-depreciable:					
Land	\$ 80,506	\$ -	\$ -	\$ -	\$ 80,506
Construction in progress	168,884	-	-	(168,884)	-
Total non-depreciable:	<u>249,390</u>	-	-	(168,884)	80,506
Capital assets, depreciable:					
Vehicles	1,994,125	273,488	(13,948)	-	2,253,665
Equipment	1,056,771	-	-	-	1,056,771
Buildings & Improvements	1,219,997	63,540	-	168,884	1,452,421
Total depreciable:	<u>4,270,893</u>	<u>337,028</u>	<u>(13,948)</u>	<u>168,884</u>	<u>4,762,857</u>
Less accumulated depreciation	<u>(2,723,843)</u>	<u>(258,473)</u>	<u>13,948</u>	<u>-</u>	<u>(2,968,368)</u>
Total Capital Assets, Net	<u>\$ 1,796,440</u>	<u>\$ 78,555</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,874,995</u>

Capital assets activity for the fiscal year ended June 30, 2019, was as follows:

	Year Ended June 30, 2018	Additions	Reductions	Transfer/ Adjustment	Year Ended June 30, 2019
Capital assets, non-depreciable:					
Land	\$ 80,506	\$ -	\$ -	\$ -	\$ 80,506
Construction in progress	-	168,884	-	-	168,884
Total non-depreciable:	<u>80,506</u>	<u>168,884</u>	<u>-</u>	<u>-</u>	<u>249,390</u>
Capital assets, depreciable:					
Vehicles	1,994,125	-	-	-	1,994,125
Equipment	1,056,771	-	-	-	1,056,771
Buildings & Improvements	1,214,997	5,000	-	-	1,219,997
Total depreciable:	<u>4,265,893</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>4,270,893</u>
Less accumulated depreciation	<u>(2,462,291)</u>	<u>(261,552)</u>	<u>-</u>	<u>-</u>	<u>(2,723,843)</u>
Total Capital Assets, Net	<u>\$ 1,884,108</u>	<u>\$ (87,668)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,796,440</u>

Depreciation expense for the fiscal years ended June 30, 2020 and 2019, was \$258,473 and \$261,552, 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, 2020 AND 2019**

**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, 2020 and 2019, there were no inter-fund transfers made from the capital projects fund to the general fund. In general, the District uses inter-fund transfers to transfer mitigation fees collected from developers for allowable capital expenditures into the general fund.

**NOTE 7: COVID MATTERS**

In early 2020, the Coronavirus disease COVID-19 was transmitted to the United States. The ongoing economic impact on the State of California and Lake County has not been determined, and any potential future impact on the District remains unknown. The District's operations have continued without interruption during the 2020 fiscal year and through the date the financial statements were available to be issued.

**NOTE 8: SPECIAL ASSESSMENT TAX INCREASE**

The District has received a voter-approved special assessment tax each year starting in the fiscal year ended June 30, 2003. The original assessment did not provide for annual increases and thus the amount remained the same through the 2018 fiscal year. On November 6, 2018, residents voted to approve an increase which includes an annual cpi-based increase. This resulted in a significant increase in tax proceeds in the fiscal year ended June 30, 2020.

**NOTE 9: SUBSEQUENT EVENTS**

Management has evaluated subsequent events through May 13, 2022, 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**

PROPOSED FINAL DRAFT

**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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes and assessments	\$ 1,278,970	\$ 1,278,970	\$ 3,171,967	\$ 1,892,997
Intergovernmental revenues	109,080	187,080	165,521	(21,559)
Charges for services	2,182,700	2,598,390	896,818	(1,701,572)
Use of money and property	25,000	25,000	77,184	52,184
Other revenues	-	25,000	82,902	57,902
	<u>3,595,750</u>	<u>4,114,440</u>	<u>4,394,392</u>	<u>279,952</u>
<b>EXPENDITURES</b>				
Current				
Salaries and benefits	208,300	308,600	143,731	164,869
Services and supplies	3,417,620	3,748,351	3,164,682	583,669
Capital outlay	-	62,000	337,028	(275,028)
	<u>3,625,920</u>	<u>4,118,951</u>	<u>3,645,441</u>	<u>473,510</u>
Excess of revenues over (under) expenditures	<u>\$ (30,170)</u>	<u>\$ (4,511)</u>	748,951	(193,558)
Other Financing Sources (Uses)				
Transfers in	<u>\$ -</u>	<u>\$ -</u>	-	-
Transfers out			-	-
Net changes in fund balances			748,951	<u>\$ (193,558)</u>
Fund balances - July 1, 2016			<u>4,015,418</u>	
Fund balances - June 30, 2017			<u>\$ 4,764,369</u>	

See accompanying footnote.

**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, 2019**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes and assessments	\$ 1,186,977	\$ 1,190,977	\$ 1,667,164	\$ 476,187
Intergovernmental revenues	109,080	154,080	261,213	107,133
Charges for services	919,700	919,700	676,855	(242,845)
Use of money and property	5,000	17,000	102,666	85,666
Other revenues	-	19,000	42,830	23,830
	<u>2,220,757</u>	<u>2,300,757</u>	<u>2,750,728</u>	<u>449,971</u>
<b>EXPENDITURES</b>				
Current				
Salaries and benefits	208,300	208,342	190,531	17,811
Services and supplies	3,603,917	4,375,967	3,123,633	1,252,334
Capital outlay	-	-	173,884	(173,884)
	<u>3,812,217</u>	<u>4,584,309</u>	<u>3,488,048</u>	<u>1,096,261</u>
Excess of revenues over (under) expenditures	<u>\$ (1,591,460)</u>	<u>\$ (2,283,552)</u>	<u>(737,320)</u>	<u>(646,290)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net changes in fund balances			(737,320)	<u>\$ (646,290)</u>
Fund balances - July 1, 2018			<u>4,752,738</u>	
Fund balances - June 30, 2019			<u>\$ 4,015,418</u>	

See accompanying footnote.



**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2020 AND 2019**

**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**

PROPOSED FINAL DRAFT

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
SCHEDULES OF REVENUES - GENERAL FUND  
FOR THE YEARS ENDED  
JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
Taxes:		
Current secured	\$ 1,385,933	\$ 1,216,344
Current unsecured	24,630	25,305
Supplemental, HOPTR, and prior	67,732	33,910
Fire protection assessment	<u>1,693,672</u>	<u>391,605</u>
Total taxes	<u>3,171,967</u>	<u>1,667,164</u>
Use of money and property:		
Interest income	<u>77,184</u>	<u>102,666</u>
Total use of money and property	<u>77,184</u>	<u>102,666</u>
Intergovernmental:		
State-other	<u>275,567</u>	<u>513,484</u>
Total intergovernmental	<u>275,567</u>	<u>513,484</u>
Charges for services:		
Ambulance services	772,088	404,577
Fire protection and mitigation services	-	5,236
Permits	<u>14,684</u>	<u>14,771</u>
Total charges for services	<u>786,772</u>	<u>424,584</u>
Other revenues:	<u>82,902</u>	<u>42,830</u>
Transfers in	<u>-</u>	<u>-</u>
Total Revenues Collected	<u><u>\$ 4,394,392</u></u>	<u><u>\$ 2,750,728</u></u>

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
SCHEDULES OF EXPENDITURES - GENERAL FUND  
FOR THE YEARS ENDED  
JUNE 30, 2020 AND 2019**

	2020	2019
Salaries and wages		
Salaries & Wages/Permanent	\$ 5,100	\$ 5,500
Salaries & Wages/Extra help	80,368	99,190
Salaries & Wages/OT, Holiday, Stby	16,340	48,259
Total Salaries and Wages	101,808	152,949
Benefits		
Retirement contributions/FICA	7,828	11,600
Insurance/health/life	30,582	23,195
Insurance/unemployment	3,513	2,787
Total Benefits	41,923	37,582
Total Salaries, Wages, and benefits	143,731	190,531
Services and supplies		
Ambulance expense	112,636	80,857
Clothing	36,598	65,871
Communications	8,297	9,990
Food	1,813	1,591
Household expense	3,932	5,247
Insurance	50,143	55,009
Maintenance - equipment/buildings	82,509	50,918
Memberships	1,940	7,420
Office expense and supplies	3,932	2,976
Professional services	2,715,965	2,735,097
Supplies and services	57,397	36,158
Transportation and travel	1,822	2,241
Utilities	59,795	47,494
Bad debt expense	-	(2,012)
Workers compensation	29,606	24,776
Total services and supplies	3,166,385	3,123,633
Capital outlay (non-capitalized items)	335,325	173,884
Total Expenditures	\$ 3,645,441	\$ 3,488,048

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

Detail Report by Vendor, Invoice  
 Run Date: 05/12/2022 04:26:44pm By: GF

Selection Criteria:  
 Include Inv Batch No: 05/17/22

Report Template:  
 AP Invoice Report Board Warrant List  
 \\Southlake\lsadmin\Wincams\lsfiles\Report\Criteria\AP Invoice Report Board Warrant List.rst

Voucher No	Vendor Name	Invoice Description	Line Item Description	Budget-Ex	BudgetLine	Net Amt	Req No / Descr 2
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 ATKINS	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 CHASE	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 COLLETT	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 COLLINS	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 COSTA	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 DANIELS	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 DELONG	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 DUNCAN, H	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 EMERSON	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 FANUCCHI	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 FENK, H	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 FENK, T	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 FRAYER	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 HESS	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 LANNING	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 LEUZINGER	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 LOPEZ	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 MIINCH	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 MYERS	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 NEWSOM	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 SCALFARO	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 SMITH, C	03-30	G	8.32	
10608	ARBA	GROUP LIFE FOR PCFS	JUNE 2022 SMITH, N	03-30	G	8.32	
	CALLAYOMI CO WATER D	WATER	STA 60 ME 04/29/22 (18990)	30-00	W0	510.53	
	CALLAYOMI CO WATER D	WATER	FS ME 04/29/22 (1980)	30-00	WF	44.31	
	CARPENTER PROPERTY M	STATION REPAIRS	FS INSTL FOAM SEALANT,METAL PATCH	18-00	FS	135.00	
	CARPENTER PROPERTY M	STATION REPAIRS	FS FUEL SURCHARGE	18-00	FS	30.00	
	CARPENTER PROPERTY M	STATION REPAIRS	STA 64 SHIM,PLANE FRNT DOOR/INSTL L	18-00	64	180.00	
	CARPENTER PROPERTY M	STATION REPAIRS	STA 64 FUEL CHARGE	18-00	64	47.50	
	CARPENTER PROPERTY M	STATION REPAIRS	STA 64 MATERIAL REIMB	18-00	64	78.27	
	CARPENTER PROPERTY M	STATION REPAIRS	STA 64 REPR LIGHT FIXTURE	18-00	64	630.00	
	CARPENTER PROPERTY M	STATION REPAIRS	STA 64 TROUBLE SHOOT WIRING	18-00	64	0.00	
	CARPENTER PROPERTY M	STATION REPAIRS	STA 64 INSTL LUMBER,SLIDE BOLTS	18-00	64	0.00	
	CARPENTER PROPERTY M	STATION REPAIRS	STA 64 FUEL SURCHARGE	18-00	64	75.00	
	CLOVERDALE FIRE PROT	REPL FIRE ENGINE	STA 60 1997 PIERCE FIRE ENGINE PURC	62-74	60	15,000.00	
	COBB AREA CO WATER D	WATER	STA 62 ME 04/20/22 (8000)	30-00	W2	120.76	
	RICH CORSETTI	PREP & PAINT	STA 60 04/27/22 (7.5 HRS)	18-00	60	225.00	
	RICH CORSETTI	PREP & PAINT	STA 60 04/29/22 (3 HRS)	18-00	60	90.00	
	RICH CORSETTI	PREP & PAINT	FS 04/06/22 (7.5 HRS)	18-00	FS	225.00	
	RICH CORSETTI	PREP & PAINT	FS 04/07/22 (7 HRS)	18-00	FS	210.00	
	RICH CORSETTI	PREP & PAINT	STA 60 04/11/22 (7.5 HRS)	18-00	60	225.00	
	RICH CORSETTI	PREP & PAINT	STA 60 04/12/22 (7 HRS)	18-00	60	210.00	
	RICH CORSETTI	PREP & PAINT	STA 60 04/13/22 (6.5 HRS)	18-00	60	195.00	
	RICH CORSETTI	PREP & PAINT	STA 60 04/15/22 (6 HRS)	18-00	60	180.00	
	RICH CORSETTI	PREP & PAINT	STA 60 04/18/22 (5 HRS)	18-00	60	150.00	
	RICH CORSETTI	PREP & PAINT	STA 60 04/22/22 (2 HRS)	18-00	60	60.00	
	RICH CORSETTI	PREP & PAINT	STA 60 04/25/22 (7 HRS)	18-00	60	210.00	
	RICH CORSETTI	PREP & PAINT	STA 60 04/26/22 (7 HRS)	18-00	60	210.00	
	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL	STA 60 OPEN HOUSE (540LB)	30-00	G0	17.37	
	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL	STA 31 (890)	30-00	GA	28.62	
	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL	FS (890)	30-00	GF	28.62	
	DEPT OF HLTH CARE SV	OVERPAYMENT GEMT FYE2018	OVERPAYMENT FYE 2018	28-48	GE	4,067.27	
	DEPARTMENT OF MOTOR	REPL FIRE ENGINE TAX	STA 60 1997 PIERCE FIRE ENGINE TAX	62-74	60	1,087.50	



**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, April 19, 2022, at 7:00 p.m.**  
**Located at the Middletown Fire Station Board Room,**  
**21095 Highway 175, Middletown, CA 95461**

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

1. *President Hoberg called meeting to order at 7:02 p.m.*
2. *Chief Duncan led pledge of allegiance.*
3. *Roll Call: Directors Stephanie Cline, Jim Comisky, Stephanie Cline, and Madelyn Martinelli, Vice President Rob Bostock, President Devin Hoberg. Also present: Chief Paul Duncan, Battalion Chief Brian York, Office Technician Karin Collett, and Board Clerk Gloria Fong.*
4. **COMISKY/BOSTOCK MOTION** to approve agenda. *AYES: Cline, Comisky, Martinelli, Bostock, Hoberg. NOES: None. MOTION CARRIED.*
5. Consideration of approval of videoconference option under AB 361. Board will consider approval of findings that there remains a State proclaimed COVID 19 health emergency and local officials continue to impose or recommend measures to promote social distancing.

**BOSTOCK/CLINE MOTION** to approve item 5 as written. *AYES: Martinelli, Bostock, Comisky, Cline, Hoberg. NOES: None. MOTION CARRIED.*

6. 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.*

7. Communications:

- 7.a. Fire Sirens:

*Nothing to add to information in agenda packet.*

*Director Comisky heard from his wife who volunteers for them that they are very happy with the carport.*

- 7.b. Fire Safe Council:

*Nothing to add to information in agenda packet.*

- 7.c. Volunteer Association

*Association President Todd Fenk reports that the single South Lake recruit is headed toward public safety-first aid or PSFA section in the fire academy. They've done their skills, donned self-contained breathing apparatus, shelter, and wildland gear. Now its classroom time. Graduation is May 15<sup>th</sup>.*

*The Association held their eighth annual open house that had been postpone due to COVID. There was an awesome turnout. Nothing like this since Valley fire toy drive. With the \$1 a ticket charge, they usually end up with a couple hundred dollars that they give to Cancer awareness or some other group. This year ended up after everything paid with \$1,300 off \$1 tickets. Big shout out to Chief Duncan and Battalion Chief Wink who were there from beginning to end. They ended evening with Bingo /dinner night, cleared \$6600 for auction just under \$1500 desert auction, bingo itself pulled around \$3800. Dinner a little more profitable. This was good try for first run. Thanked Chief for their support thrilled to have as backup.*

*We're losing paid call firefighters (PCF) to Cal Fire associates, who are ramping up as fire season comes. Are home staffing level for PCF is going to be low this fire season.*

#### 7.d. Chief's Report

*Chief Duncan's report is as attached. His only change would be with item 8g that may be scratched or tabled, which is potential Memorandum of Understanding for paramedic internship with College of the Siskiyou's that has not been received. Director Martinelli asked about the engine he is talking about the one from Cloverdale. Yes, its on the agenda we will talk more about that when we get to the item.*

#### 7.e. Finance Report

*Staff Services Analyst Fong has no additions to her finance report in agenda packet. Most of the bigger items are include with agenda item for the recommended budget.*

#### 7.f. Directors' activities report

*Director Martinelli reports she attended Loch Lomond Property Association's (LLPOA) meeting at fire station, where she brought few people to tour upgraded facility. The LLPOA spaghetti fund raiser on Memorial Day is coming up, and they got lease on pool, sharing it with the Channel Cats, splitting all expenses. The Loch Lomond property sold to local who grew up on Cobb, and her daughter went to Middletown School with. He lived on Trinity, owns big company that flips properties, has attachment to Loch Lomond. He wants to put in some Yurts camping, make house a bed and breakfast for rentals, put a playground in around the pool, and probably expand restaurant.*

*Director Cline reports she attended the Association's bingo night, came away with beautiful gift basket and did some networking. She attended Fire District Association of California (FDAC) attend that had so much information that enforced training from murphy. Her biggest take away is the unprecedented amount of grant money for fire districts to grab, for just about anything we use, last take away is mental health of frontline responders, heard about legislation that affects all of us, cal fire speaking about fire mitigation. Made me go home*

*and put my husband to work, to clean the trees touching the house. Timber is more dangerous than the brush.*

*Director Bostock reports he had a light month and signed couple of checks.*



*Director Comisky reports he attended FDAC, which was very well attended, and appreciated the Chief attending, which is first time from department. He is continuing on political aspect of what they're doing dealing with Director Delacucci, Senator MacGuire and acting EMSA director.*

*Director Hoberg reports his activity had to do with some texting with Chief about facility committee item for engine replacement.*

8. Regular Items:

- 8.a. Consideration for engine purchase out of Cloverdale to replace Engine 6011, and Resolution No. 2021-22-23, A Resolution Establishing and Appropriating Over-Realized / Unanticipated Revenues from Fire Mitigation Fees not to exceed \$30,000. Placed on the agenda by Chief Paul Duncan.

*We did get a lead on the replacement engine for our current E6011. Current engine does need an engine replacement, \$40-60 thousand to repair and we still have a 40-year-old engine. Opportunity came up from Cloverdale with an older engine they have. About 15 years new than our current one, more mileage, better chassis, cost for 1997 Pierce is \$15,000 and another \$15,000 for maintenance. We will retire our current E6011 and auction it off.*

**COMISKY/BOSTOCK MOTION** to make recommendation to purchase, we have funds and need reliable Type I. AYES: Martinelli, Comisky, Cline, Bostock, Hoberg. NOES: None **MOTION CARRIED.**

*Surplus vendor that will auction, compliant with all rules for selling equipment, and will have it transported out of here. The fee they take is added on to the buyer's end. The name is gov auction. Chief has not had chance to tie in with staff about this.*

- 8.b. Consideration for Election to fill three expiring of Fire Agency Self Insurance System (FASIS) Board of Directors positions. Placed on the agenda by Staff Services Analyst Gloria Fong.

You have the item before you, they are our workers comp carrier. You can either select one or more of, or choose take no action.

*Not wanting to bias the Board's decision, Director Comisky recommends Chief Wood, who has been there since FASIS has started and will be there one more year until he retires from Vacaville, Chief Akre from Sonoma Valley has been involved, very engaged, and Chief Cahill from American Canyon extremely connected and what they're doing now is looking at merging FASIS with FDAC to have one insurance pool for everything and let him continue. Not one of these individuals have talked to him about the ballot and this is how he would vote.*

**MARTINELLI/BOSTOCK MOTION TO** submit ballot with Director Comisky's recommendation. AYES: Bostock, Martinelli, Cline, Comisky, Hoberg. NOES: None. **MOTION CARRIED.**

- 8.c. Consideration for travel request estimated cost of \$2,200 for Chief Paul Duncan to Napa, California from April 4 to 8, 2022 to attend Fire District Association of California annual conference. Placed on the agenda per Expense and Use of Public Resources Policy §3070.43.3, expenses exceeding \$1,200 per trip.

*Even though the travel has taken place, it is being submitted because the total*

*reimbursement is above the \$1,200 per trip policy limit. For Director Comisky FDAC paid his registration. The only district expenses were for lodging and meals, that fell under the \$1200. For Director Cline, she will be reimbursed also, which falls under the \$1200. But for Chief Duncan he exceeded the reimbursement for the registration also, who is over the \$1200.*

**COMISKY/BOSTOCK MOTION** to approve 8c as submitted. AYES: Cline, Bostock, Comisky, Martinelli, Hoberg. NOES: None. **MOTION CARRIED.**

- 8.d. Consideration for travel request estimated cost of \$2,500 each for Chief Paul Duncan and Director Jim Comisky to Indian Wells, California from May 21 to 26 to attend California Fire EMS & Disaster West Conference & Expo. Placed on the agenda per Expense and Use of Public Resources Policy §3070.43.2, expenses exceeding \$1,200 annual limit.

**CLINE/MARTINELLI MOTION** to approve 8d. AYES: Bostock, Comisky, Cline, Martinelli, Hoberg. NOES: None. **MOTION CARRIED.**

- 8.e. Consideration for Fiscal Year 2022-2023 Recommended Budget. Placed on the agenda by Staff Services Analyst Gloria Fong.

*Staff Services Analyst Fong informed the Board that the purpose of presenting this at the April meeting is to give time to review the item, table it to May, extending opportunity to review in more detail. She is here to answer any questions and take direction.*

*Director Martinelli has same question as last month because she doesn't understand the procedure that it is and is wondering if we are at budget or over budget for overtime using PCFs to pay overtime for guys on vacation or taking classes. In one place it says that the actual budget for last three months is \$150,000 for the current year and in the recommended budget it shows overtime budgeted at \$35,000. Staff Services Analyst Fong answered that the \$150,000 is not all overtime and is the combined amounts of account 01-11 through 01-13. It was suggested she meet with Staff Services Analyst Fong separately to help her understand the information.*

*Director Martinelli has heard some complaints from staff about overtime due to promotions. Director Comisky explained that the overtime is not just South Lake County because everyone from every department is burned out, which he is not non sympathetic to.*

Item tables until May meeting.

- 8.f. Consideration for Board of Directors Policy and Procedures Manual. Placed on the agenda by Staff Services Analyst Gloria Fong.

Staff Services Analyst Fong informed the Board that her intent is to combine all the separate policies into one manual, that is about 30 pages long. Director Martinelli requested to have a paper copy of this manual that is in the packet.

**BOSTOCK/CLINE MOTION** approve all policies being combined into one manual and moved to May meeting for approval. AYES: Comisky, Cline, Martinelli, Bostock, Hoberg. NOES: None. **MOTION CARRIED.**

- 8.g. Consideration for 'potential' memorandum of understanding (MOU) with College of the Siskiyous/Mendocino College for Paramedic Internships (MOU not received

at time of agenda posting). Placed on the agenda by Chief Paul Duncan.

- 8.h. Consideration for expense reimbursement of \$1517.30 to Jim Comisky for attendance at Cal Chiefs Conference in San Diego on 9/21/21 and Annual Planning Meeting in Ontario on 1/22/22, an expense submitted beyond the 30-day limit. Placed on the agenda by Director Comisky.

*Director Comisky apologized and that because he never submitted for reimbursement in a long time didn't realize the 30 day limit. As president of FDAC, his attendance is required. Reimbursement is strictly hotel, travel, and no meal reimbursement.*

**CLINE/BOSTOCK MOTION** to approve item 8h. AYES: Martinelli, Cline, Bostock, Comisky, Hoberg. NOES: None. **MOTION CARRIED.**

- 8.i. Consideration for carpeting and window shade purchases for Middletown Station 60. Placed on the agenda by Battalion Chief Mike Wink.

*This is on the agenda as place holder in case information became available for discussion. With there being no information, it is tabled to next meeting.*

- 8.j. Board President to task the Policy Review Committee with review and recommendation back to the Board 1) Vehicle ID Policy; 2) Records Retention Policy; 3) Board of Director Compensation Policy.

*Committee members consist of Directors Bostock and Martinelli, Chief Duncan, and Association President Fenk. Board President Hoberg tasked as stated in item 8j.*

9. 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.)

9.a. March 15, 2022, Regular Meeting Minutes

9.b. Warrants

9.b.1. April

9.b.2. March – corrected

9.c. Budget Transfer

**CLINE/COMISKY MOTION** to approve consent calendar. AYES: Martinelli, Bostock, Cline, Comisky, Hoberg. NOES: None. **MOTION CARRIED.**

10. **CLINE/BOSTOCK MOTION** to Adjourn Meeting 7:56 p All in attendance are in favor of motion.

*Respectfully submitted by Karin Collett, Office Technician:*

READ AND APPROVED BY  
DEVIN HOBERG, President – Board of Directors:

Voucher No	Vendor Name	Invoice Description	Line Item Description	Budget-Ex	BudgetLine	Net Amt	Req No / Descr 2
	FRANK HAAS	ANNUAL BACK FLOW TESTS	STA 60 TEST REQ'D BY WATER DIST	18-00	60	180.00	
	HANNAH FENK	REIMB BOOT ALLOWANCE	WILDLAND BOOTS POLICY NO 2090.30	11-00	B	300.00	
	BARBARA HORST	OPEB REIMBURSEMENT	HEALTH/ DENTAL/VISION MAY 2022	03-30	R	557.03	
	COASTAL MOUNTAIN ELE	ELECTRICAL REPAIRS	STA 60 SFTY CLEAN UP,REPR MIS ELECT	18-00	60	2,599.00	
	COASTAL MOUNTAIN ELE	ELECTRICAL REPAIRS	STA 60 SUPPLY,INSTL 4 APRON LIGHT F	18-00	60	2,135.00	
	COASTAL MOUNTAIN ELE	ELECTRICAL REPAIRS	STA 63 INSTL 100AMP PANEL-GENERATOR	18-00	63	3,390.00	
	LAKE COUNTY SPECIAL	SEWER	STA 60 ME 06/15/22	30-00	S0	32.60	
	LAKE COUNTY SPECIAL	SEWER	FS ME 06/15/22	30-00	SF	32.60	
	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	04/09 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	04/15 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	04/16 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	04/29 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	04/30 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
	LIFE ASSIST INC	EMS SUPPLIES	ORD 53223619-1	19-40	MS	404.17	
	LIFE ASSIST INC	EMS SUPPLIES	ORD 53223673-1	19-40	MS	182.76	
	LIFE ASSIST INC	EMS SUPPLIES	ORD 53223619-2	19-40	MS	97.44	
	LIFE ASSIST INC	EMS SUPPLIES	ORD 542222415-1	19-40	MS	390.04	
	LIFE ASSIST INC	EMS SUPPLIES	ORD 54222798-1	19-40	MS	1,034.49	
	LIFE ASSIST INC	EMS SUPPLIES	ORD -54222798-2	19-40	MS	32.68	
	LINCOLN LEAVITT INSU	POLICY ADDITION	STA 60 UTV UNIT	15-10	60	248.00	
	LOCH LOMOND MUTUAL W	WATER	STA 64 ME 05/23/22	30-00	W4	125.00	
	LOCH LOMOND MUTUAL W	WATER	LATE FEE	30-00	W4	10.00	
	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 04/14/22 MAINTENANCE,WEED,IR	18-00	60	120.00	
	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 04/28/22 MAINTENANCE,WEED,IN	18-00	60	140.00	
	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 05/05/22 MAINTENANCE,IRRIGAT	18-00	60	150.00	
	ORIGINAL CALIFORNIA	WASH/POLISH EQUIPMENT	R6031 WASH/POLISH EXTERIOR & INTERI	17-00	60	350.00	
	PAUL DUNCAN	REIMB FDAC ANNUAL CONF.	04/04 NAPA LODGING/DINNER	29-50	C	255.09	
	PAUL DUNCAN	REIMB FDAC ANNUAL CONF.	04/05 NAPA LODGING/MEALS X3	29-50	C	375.50	
	PAUL DUNCAN	REIMB FDAC ANNUAL CONF.	04/06 NAPA LODGING/ MEALS X3	29-50	C	274.09	
	PAUL DUNCAN	REIMB FDAC ANNUAL CONF.	04/07 NAPA LODGING/MEALS X3	29-50	C	274.09	
	PAUL DUNCAN	REIMB FDAC ANNUAL CONF.	REGISRATION	28-30	T	450.00	
	PG&E	ELECTRIC CHGS	STA 60 ME 04/21/22 (2994.1400KWH)	30-00	E0	952.91	
	PG&E	ELECTRIC CHGS	STA 62 ME 04/21/22 (2468.4156KWH)	30-00	E2	717.05	
	PG&E	ELECTRIC CHGS	STA 63 ME 04/21/22 (2264.4740KWH)	30-00	E3	663.96	
	PG&E	ELECTRIC CHGS	STA 64 ME 04/21/22 (415.9225KWH)	30-00	E4	133.81	
	PG&E	ELECTRIC CHGS	FS ME 04/21/22 (681.8800KWH)	30-00	EF	210.51	
	ROGER ANTHONY CONSTR	CABINERY INSTL/DOOR REFINISH	STA 60 LABOR CABINERY	18-00	60	232.17	
	ROGER ANTHONY CONSTR	CABINERY INSTL/DOOR REFINISH	STA 60 MATERIAL CABINERY	18-00	60	613.77	
	ROGER ANTHONY CONSTR	CABINERY INSTL/DOOR REFINISH	STA 60 REFINISH SOLID WOOD DOORS	18-00	60	1,575.00	
	S&K PAVING SEALING &	PARKING LOT CRACK FILLER	STA 60 1100' LEFT SIDE PARKING LOT	18-00	60	1,375.00	
	S&K PAVING SEALING &	PARKING LOT CRACK FILLER	STA 60 1100' RIGHT SIDE PARKING LOT	18-00	60	1,375.00	
	S&K PAVING SEALING &	PARKING LOT CRACK FILLER	STA 60 1100' FRONT PARKING LOT	18-00	60	1,375.00	
	SACRAMENTO METROPOLI	GEMT COST PER TRANSPORT	SFY 2018/19	28-48	GE	269.72	
	SACRAMENTO METROPOLI	GEMT COST PER TRANSPORT	SFY 2019/20	28-48	GE	138.93	
	TODD FENK	REIMB BOOT ALLOWANCE	WILDLAND BOOTS POLICY NO 2090.30	11-00	B	300.00	

Voucher No	Vendor Name	Invoice Description	Line Item Description	Budget-Ex	BudgetLine	Net Amt	Req No / Descr 2
10635	WITTMAN ENTERPRISES	AMBULANCE BILLING SVC	MARCH 2022	23-80	AB	2,560.71	
10636	US BANK	VARIOUS (SEE ATTACHED)				1,610.86	
10637	U.S.BANK	VARIOUS (SEE ATTACHED)				13,218.76	
					TOTAL	66,234.90	

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Budget-Ex	BudgetLine	Net Amt	Req No / Descr 2
10636	LOCALQ 707	UNIT LEADERSHIP & OP TEAM MTG	04/20/22 (32) MEALS	28-30	TB	1,610.86	CALFIRE TRAINING BUREAU
					SUBTOTAL	1,610.86	
10637	SOUTH LAKE REFUSE	REFUSE/RECYCLE COLLECTION	STA 62 ME 04/30/22	30-00	G2	73.07	
10637	SOUTH LAKE REFUSE	REFUSE/RECYCLE COLLECTION	STA 60 ME 04/30/22	30-00	G0	159.39	
10637	SOUTH LAKE REFUSE	REFUSE/RECYCLE COLLECTION	STA 63 ME 04/30/22	30-00	G3	63.76	
10637	WALMART	REPL HOUSEHOLD ITEMS	STA 62 WASTEBASKET	14-00	62	31.49	
10637	WALMART	REPL HOUSEHOLD ITEMS	STA 62 DRAINER	14-00	62	10.09	
10637	WALMART	REPL HOUSEHOLD ITEMS	STA 62 CUTLERY	14-00	62	9.77	
10637	WALMART	REPL HOUSEHOLD ITEMS	STA 62 STEAK SET	14-00	62	14.65	
10637	WALMART	REPL HOUSEHOLD ITEMS	STA 62 10.5" FRY	14-00	62	18.46	
10637	WALMART	REPL HOUSEHOLD ITEMS	STA 62 8" FRY	14-00	62	12.96	
10637	WALMART	REPL HOUSEHOLD ITEMS	STA 62 WASTEBASKET	14-00	62	6.48	
10637	WALMART	REPL HOUSEHOLD ITEMS	STA 62 CAN OPENER	14-00	62	10.84	
10637	WALMART	REPL HOUSEHOLD ITEMS	STA 62 KITCHEN BRUSH	14-00	62	3.77	
10637	WALMART	REPL HOUSEHOLD ITEMS	STA 62 3PK DN SPOON	14-00	62	4.28	
10637	WALMART	REPL HOUSEHOLD ITEMS	STA 62 DISHWASH	14-00	62	8.68	
10637	WALMART	REPL HOUSEHOLD ITEMS	STA 62 DRAINER	14-00	62	19.02	
10637	WALMART	REPL HOUSEHOLD ITEMS	STA 62 CAR WAX	17-00	62	18.36	
10637	FERRELLGAS	PROPANE	FS FILL (257.9 GAL)	30-00	PF	730.44	
10637	FERRELLGAS	PROPANE	STA 64 FILL (246 GAL)	30-00	P4	672.60	
10637	ENGINEER SUPPLY	STOP/SLOW COVERS	18" COVER (30)	17-00	60	848.65	
10637	CASCADE FIRE EQUIPMENT COMPAN	WATER PUMP REDUCER	WT6011 PUMP REDUCER	17-00	60	102.22	
10637	ZOOM VIDEO COMMUNICATIONS IN BOARD MEETING	REMOTE ACCESS	ME 06/10/22 STANDARD PRO	23-80	SP	14.99	
10637	MIDDLETOWN COPY & PRINT	GRAPHIC DESIGN	LOGO BLACK OUTLINE	22-70	60	150.00	
10637	SUSTAINABLE PLUMBING	ICE MACHINE MAINTENANCE	STA 60 LABOR, MOVE ICE MACHINE	17-00	60	625.00	
10637	SUSTAINABLE PLUMBING	ICE MACHINE MAINTENANCE	STA 60 2 NEW REVERSE OSMOSIS TANKS	17-00	60	250.00	
10637	QUILL LLC	OFFICE SUPPLIES	STA 60 60 ENVELOPES #10	22-70	60	13.18	
10637	QUILL LLC	OFFICE SUPPLIES	STA 60 60 FILE FOLDERS LETTER SIZE	22-70	60	15.00	
10637	QUILL LLC	OFFICE SUPPLIES	STA 60 60 PRINTER PAPER (10 REAMS)	22-70	60	46.10	
10637	MATHESON TRI-GAS INC	MEDICAL OXYGEN	FILL UP (3)	19-40	O	242.03	
10637	MATHESON TRI-GAS INC	MEDICAL OXYGEN	HAZARDOUS MATERIAL CHARGE	19-40	O	14.63	
10637	MATHESON TRI-GAS INC	MEDICAL OXYGEN	DELIVERY FUEL SURCHARGE	19-40	O	36.86	
10637	MATHESON TRI-GAS INC	MEDICAL OXYGEN	ME 04/30/22	19-40	O	131.00	
10637	MATHESON TRI-GAS INC	MEDICAL OXYGEN	HAZARDOUS MATERIAL CHARGE	19-40	O	6.50	
10637	MATHESON TRI-GAS INC	MEDICAL OXYGEN	ADMIN FEE	19-40	O	3.15	
10637	KELSEYVILLE LUMBER	FACILITY MAINT	STA 60 FOAM SEALANT	18-00	60	28.93	
10637	KELSEYVILLE LUMBER	FACILITY MAINT	STA 60 FILLER FOAM	18-00	60	10.70	
10637	KELSEYVILLE LUMBER	FACILITY MAINT	STA 64 DOORGATE LATCH	18-00	64	64.31	
10637	KELSEYVILLE LUMBER	FACILITY MAINT	STA 64 PLASTIC COAXIAL STAPLES 1/4"	18-00	64	3.21	
10637	KELSEYVILLE LUMBER	FACILITY MAINT	STA 64 1X6 PRIMMED MDF (15')	18-00	64	39.64	
10637	KELSEYVILLE LUMBER	FACILITY MAINT	STA 64 1/4X1-3/4 WEDGE ANCHOR	18-00	64	5.63	
10637	KELSEYVILLE LUMBER	FACILITY MAINT	STA 64 2X06-08" TREATED BROWNSTONE	18-00	64	18.09	
10637	KELSEYVILLE LUMBER	FACILITY MAINT	STA 64 1X04-08 df STD & BTR	18-00	64	18.14	
10637	KELSEYVILLE LUMBER	FACILITY MAINT	STA 64 5X8 2X4 PLYWOOD HAND PANEL	18-00	64	34.75	
10637	KELSEYVILLE LUMBER	FACILITY MAINT	STA 60 CREDIT 183452	18-00	60	-20.35	
10637	KELSEYVILLE LUMBER	FACILITY MAINT	STA 64 CREDIT 183665	18-00	64	-24.15	
10637	STERICYCLE INC	MEDICAL WASTE DISPOSAL	ME 04/30/22	19-40	MW	94.96	
10637	STERICYCLE INC	MEDICAL WASTE DISPOSAL	ME 05/31/22	19-40	MW	94.96	
10637	MEDIACOM	INTERNET SVC	STA 63 ME 05/16/22	30-00	I3	81.93	
10637	MEDIACOM	INTERNET SVC	STA 62 ME 05/26/22	30-00	I2	81.93	
10637	MEDIACOM	INTERNET SVC	STA 62 ME 04/26/22 overage	30-00	I2	30.00	
10637	MEDIACOM	INTERNET SVC	STA 60 ME 05/26/22	30-00	I0	67.99	
10637	JOHNSTON THOMAS	LEGAL EXPENSE	ME 04/20/22	23-80	SP	283.50	
10637	HARDESTERS	KEY BOX ITEMS	STA 64 KEY RING ID TAG 2 PAK	14-00	64	3.21	
10637	HARDESTERS	KEY BOX ITEMS	STA 64 PADLOCK	14-00	64	20.36	
10637	HARDESTERS	KEY BOX ITEMS	STA 64 METAL HOOK 4PK	14-00	64	10.71	
10637	HARDESTERS	KEY BOX ITEMS	STA 64 KEY RING ID TAG 2 PAK	14-00	64	3.21	
10637	HARDESTERS	ICE - HYDRATION	STA 64 ICE CUBE FOR FREEZER	14-00	64	8.56	
10637	HARDESTERS	ICE / WATER FOR HYDRATION	STA 64 ICE CUBE	14-00	64	18.33	
10637	HARDESTERS	ICE / WATER FOR HYDRATION	STA 64 DRINKING WATER	14-00	64	9.17	
10637	HARDESTERS	REPLACE AIR FILTERS	STA 63 AIR PLUG I/M	18-00	63	3.27	
10637	HARDESTERS	REPLACE AIR FILTERS	STA 63 FILTER AIR PLEAT 14X (6)	18-00	63	28.89	

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Budget-Ex	BudgetLine	Net Amt	Req No / Descr 2
10637	HARDESTERS	PAINTING SUPPLIES	STA 60 PAINTBRUSH XL BOW 2	18-00	60	18.22	
10637	HARDESTERS	PAINTING SUPPLIES	STA 60 PAINTBRUSH CLEARCUT 35	18-00	60	21.44	
10637	HARDESTERS	PAINTING SUPPLIES	STA 60 PAINTBRUSH CLEARCUT 35	18-00	60	21.44	
10637	HARDESTERS	PAINTING SUPPLIES	STA 60 MASKING TAPE	18-00	60	19.27	
10637	HARDESTERS	PAINTING SUPPLIES	STA 60 MASKING FILM CLR	18-00	60	21.44	
10637	HARDESTERS	PAINTING SUPPLIES	STA 60 MASKING PAPER	18-00	60	14.14	
10637	HARDESTERS	PAINTING SUPPLIES	STA 60 SANDPAPER 120 GRIT	18-00	60	2.56	
10637	HARDESTERS	PAINTING SUPPLIES	STA 60 ROLLER WHITE	18-00	60	16.28	
10637	HARDESTERS	PAINTING SUPPLIES	STA 60 C+K EXT P&P SAT UWB	18-00	60	51.47	
10637	HARDESTERS	PAINTING SUPPLIES	STA 60 C+K EXT P&P SG NB GA	18-00	60	54.69	
10637	HARDESTERS	PAINTING SUPPLIES	STA 60 C+K EXT P&P SAT UWB	18-00	60	92.21	
10637	HARDESTERS	PAINTING SUPPLIES	STA 60 C+K EXT P&P SG UWB 1	18-00	60	94.36	
10637	HARDESTERS	LIGHT FIXTURE REPAIRS	STA 62 FLUOR BULB	18-00	62	60.02	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 60 DC 20	17-00	60	100.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 62 DC 20	17-00	62	40.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 63 DC 20	17-00	63	20.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 64 DC 20	17-00	64	40.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 60 DC 10	17-00	60	54.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 62 DC 10	17-00	62	36.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 63 DC 10	17-00	63	18.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 64 DC 10	17-00	64	54.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 60 DC 5	17-00	60	238.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 63 DC 5	17-00	63	51.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 64 DC 5	17-00	64	34.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 62 DC 2.5	17-00	62	17.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 63 DC 2.5	17-00	63	17.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 62 WATER FE	17-00	62	65.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 63 WATER FE	17-00	63	13.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 64 WATER FE	17-00	64	26.00	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 60 RING "O" 27 F/E	17-00	60	17.16	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 62 RING "O" 27 F/E	17-00	62	8.58	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 63 RING "O" 27 F/E	17-00	63	8.58	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 64 RING "O" 27 F/E	17-00	64	8.58	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 60 CHEMICAL PYROCHEM AB	17-00	60	39.47	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 62 CHEMICAL PYROCHEM AB	17-00	62	19.73	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 63 CHEMICAL PYROCHEM AB	17-00	63	19.73	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 64 CHEMICAL PYROCHEM AB	17-00	64	19.73	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 60 VALVE, STEM, AMEREX DC F/E	17-00	60	13.22	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 62 VALVE, STEM, AMEREX DC F/E	17-00	62	13.22	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 63 VALVE, STEM, AMEREX DC F/E	17-00	63	13.24	
10637	EUREKA OXYGEN CO	FIRE EXTINGUISHER ANNUAL SVC	STA 60 FUEL FIRE SERV	17-00	60	10.73	
10637	HARDESTERS	FACILITY MAINT	STA 63 HM COFFEE MEDIUM BLE	14-00	63	12.99	
10637	HARDESTERS	FACILITY MAINT	STA 63 HOSE NOZZL ADJ	18-00	63	17.15	
10637	HARDESTERS	FACILITY MAINT	STA 63 HOSE FLEXOGEN 5/8X5	18-00	63	26.80	
10637	HARDESTERS	REPAIR BATHROOM TOILET	STA 60 FLAPPER BLUE	18-00	60	10.71	
10637	HARDESTERS	MIXED & REG FUEL	STA 60 OUTDOOR POWER EQUIP-	17-00	60	223.06	
10637	HARDESTERS	MIXED & REG FUEL	STA 63 OUTDOOR POWER EQUIP-	17-00	63	223.06	
10637	LEETE GENERATORS	GENERATOR OIL PAN HEATER INSTL	STA 64 HEATER KIT	18-00	64	482.72	
10637	LEETE GENERATORS	GENERATOR OIL PAN HEATER INSTL	STA 64 TRIP CHARGE	18-00	64	255.00	
10637	LEETE GENERATORS	GENERATOR OIL PAN HEATER INSTL	STA 64 INCOMING FREIGHT	18-00	64	25.00	
10637	LEETE GENERATORS	GENERATOR OIL PAN HEATER INSTL	STA 64 BULK OIL QT	18-00	64	18.02	
10637	LEETE GENERATORS	GENERATOR OIL PAN HEATER INSTL	STA 64 HAZARDOUS WASTE FEE	18-00	64	10.00	
10637	LEETE GENERATORS	GENERATOR OIL PAN HEATER INSTL	STA 64 LABOR	18-00	64	420.00	
10637	HIDDEN VALLEY LAKE CSD	WATER/SEWER	STA 63 WATER (604)	30-00	W3	73.77	
10637	HIDDEN VALLEY LAKE CSD	WATER/SEWER	STA 63 SEWER	30-00	W3	91.98	
10637	LEES SPORTING GOODS	WOOD PLAQUE	7"X9" W-LOGO & LETTERING	22-70	60	73.95	
10637	RECORD BEE	LEGAL PUBLICATION	05/17/22 FY 2022-23 RECOMMENDED BUD	24-00	00	61.11	
10637	ARMED FORCE PEST CONTROL	PEST CONTROL	STA 63 RODENT BAITING	18-00	63	20.00	
10637	ARMED FORCE PEST CONTROL	PEST CONTROL	STA 62 GENERAL PEST & RODENT BAITIN	18-00	62	80.00	
10637	ARMED FORCE PEST CONTROL	PEST CONTROL	STA 63 GENERAL PEST	18-00	63	90.00	
10637	AMAZON	BATTERIES - PCF PAGERS	AAA RECHARGEABLE (24PACK)	17-00	60	21.44	
10637	AMAZON	BATTERIES - PCF PAGERS	AAA RECHARGEABLE (12PACK)	17-00	60	15.00	
10637	ICE WATER CO	HYDRATION FOR STA	STA 60 5 GALLON SPRING	13-00	60	14.00	
10637	ICE WATER CO	HYDRATION FOR STA	STA 62 5 GALLON SPRING	13-00	62	7.00	
10637	ICE WATER CO	HYDRATION FOR STA	STA 60 5 GALLON SPRING	13-00	60	13.75	
10637	ICE WATER CO	HYDRATION FOR STA	STA 63 5 GALLON SPRING	13-00	63	13.75	
10637	US POSTAL SERVICE	POSTAGE	STA 60 STAMPS	22-71	60	58.00	
10637	PERFORMANCE MECHANICAL	SERVICE HVAC	STA 60 SERVICE HVAC SYSTEM	18-00	60	1,300.98	
10637	PERFORMANCE MECHANICAL	SERVICE HVAC	STA 60 REPL 3 FILTERS	18-00	60	47.02	
10637	AMAZON	EQUIPMENT POLISH KIT	OES359 ZEPHYR PRODUCTS SSKIT	17-00	60	85.82	
10637	AMAZON	EQUIPMENT POLISH KIT	E6031 ZEPHYR PRODUCTS SSKIT	17-00	60	85.82	
10637	AMAZON	EQUIPMENT POLISH KIT	WT6011 ZEPHYR PRODUCTS SSKIT	17-00	60	85.82	

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Budget-Ex	BudgetLine	Net Amt	Req No / Descr 2
10637	US POSTAL SERVICE	POSTAGE	STA 60 WFB DEPOSITS TO W.E.	22-71	60	19.30	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 63 COMET (3 CANS)	14-00	63	7.24	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 63 LYSOL (2 CANS)	14-00	63	5.79	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 63 CLOROX (2 CANS)	14-00	63	16.09	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 63 LYSOL POWER FOAM (2 CANS)	14-00	63	12.85	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 63 TBOWL CLEANER (1 CS)	14-00	63	41.35	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 63 ARM & HAMMER DRYER SHEETS (1	14-00	63	6.38	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 63 LAUNDRY EXPRESS (1 CSE)	14-00	63	55.55	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 62 CLOROX 4 IN 1 (4 CANS)	14-00	62	32.18	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 62 LYSOL POWER FOAM CLEANER (4	14-00	62	25.70	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 62 LYSOL TOILET BOWL CLEANER (1	14-00	62	41.35	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 62 SPONGES (1 BOX)	14-00	62	18.23	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 62 TP ANGEL SOFT (1 CS)	14-00	62	85.79	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 62 HAND ROLL TOWEL (1 CS)	14-00	62	50.41	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 62 M FOLD WHITE (1 CS)	14-00	62	31.05	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 62 33X40 CLEAR TRASH BAG (2 CS)	14-00	62	107.04	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 62 DIAL REFILL (1 GAL)	14-00	62	16.08	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 62 DIAL PUMP 7.5OZ (1)	14-00	62	4.69	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 62 CASCADE PODS (1 PKG)	14-00	62	13.84	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 62 LAUNDRY EXPRESS (1 CS)	14-00	62	55.56	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 60 TOILETPAPER (1 CS)	14-00	60	84.62	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 60 PAPER TOWELS (3 CS)	14-00	60	96.52	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 60 BWK 520 33X39 (1 CS)	14-00	60	34.32	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 60 EXPRESS LAUNDRY (1 GAL)	14-00	60	14.96	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 60 33X40 CLEAR TRASH BAG (1 CS)	14-00	60	50.41	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 60 DRYER SHEETS (1 BX)	14-00	60	6.42	
10637	BOBS VACUUM	CLEANING SUPPLIES	STA 60 WHITE SOAP (1 GAL)	14-00	60	9.86	
10637	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 05/26/22 BOOSTER EXTENDER	12-00	62	38.01	
10637	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 05/26/22 BOOSTER EXTENDER	12-00	62	38.01	
10637	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 05/26/22 BOOSTER EXTENDER	12-00	63	38.01	
10637	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 05/26/22 EXTENDER	12-00	60	16.02	
10637	VERIZON WIRELESS	CELLULAR SVC	B1417 ME 05/26/22 TABLET	12-00	A	16.02	
10637	VERIZON WIRELESS	CELLULAR SVC	B1418 ME 05/26/22 TABLET	12-00	A	16.02	
10637	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 05/26/22 TABLET	12-00	60	16.02	
10637	VERIZON WIRELESS	CELLULAR SVC	E1487 ME 05/26/22 TABLET	12-00	A	16.02	
10637	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 05/26/22 TABLET	12-00	63	0.47	
10637	VERIZON WIRELESS	CELLULAR SVC	M6012 ME 05/26/22 CELL PHONE	12-00	60	0.47	
10637	VERIZON WIRELESS	CELLULAR SVC	OES359 ME 05/26/22 2CELL PHONE	12-00	60	0.47	
10637	VERIZON WIRELESS	CELLULAR SVC	SPARE ME 05/26/22 CELL PHONE	12-00	60	0.47	
10637	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 05/26/22 CELL PHONE	12-00	60	0.47	
10637	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 05/26/22 CELL PHONE	12-00	62	0.47	
10637	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 05/26/22 CELL PHONE	12-00	63	38.05	
10637	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 05/26/22 TABLET	12-00	62	48.41	
10637	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 05/26/22 TABLET	12-00	63	48.41	
10637	VERIZON WIRELESS	CELLULAR SVC	E6031 ME 05/26/22 TABLET	12-00	60	48.41	
10637	VERIZON WIRELESS	CELLULAR SVC	E6231 ME 05/26/22 TABLET	12-00	62	48.41	
10637	VERIZON WIRELESS	CELLULAR SVC	M6012 SPARE ME 05/26/22 TABLET	12-00	60	48.41	
10637	VERIZON WIRELESS	CELLULAR SVC	D1403 ME 05/26/22 TABLET	12-00	A	38.01	
10637	VERIZON WIRELESS	CELLULAR SVC	B1418 ME 05/26/22 ABLET	12-00	A	38.01	
10637	VERIZON WIRELESS	CELLULAR SVC	B1417 ME 05/26/22 TABLET	12-00	A	38.01	
10637	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 05/26/22 TABLET	12-00	60	38.01	
10637	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 05/26/22 TABLET	12-00	60	38.01	
10637	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 05/26/22 TABLET	12-00	60	38.01	
10637	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 05/26/22 TABLET	12-00	60	38.01	
10637	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 05/26/22 TABLET	12-00	60	38.01	
10637	VERIZON WIRELESS	CELLULAR SVC	OFFICE ME 05/26/22 TABLET	12-00	60	38.01	
10637	VERIZON WIRELESS	CELLULAR SVC	OFFICE ME 05/26/22 TABLET	12-00	60	38.01	
10637	WALMART	ICE CHESTS	E6061 LIFETIME 55QT	28-30	60	127.63	
10637	WALMART	ICE CHESTS	E6231 LIFETIME 55QT	28-30	62	127.63	
10637	THE BRAVEST DECALS	EQUIPMENT LABELS	M6012 PAGER & RADIO LABELS	17-00	60	93.58	
10637	THE BRAVEST DECALS	EQUIPMENT LABELS	FS PAGER & RADIO LABELS	18-00	FS	93.58	
10637	THE BRAVEST DECALS	EQUIPMENT LABELS	E6231 PAGER & RADIO LABELS	17-00	62	93.58	
10637	FASTRAK VIOLATION PROCESSING DE TOLL/FASTTRAK		M6211 04/22/22	17-00	62	28.50	
SUBTOTAL						13,218.76	



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

Detail Report by Vendor, Invoice  
 Run Date: 04/20/2022 12:35:18pm By: GF

Selection Criteria:  
 Include Inv Batch No: 04/19/22

Report Template:  
 AP Invoice Report Board Warrant List  
 \\Southlake\lsladmin\Wincams\Lsfiles\Report\Criteria\AP Invoice Report Board Warrant List.rst

Voucher No	Vendor Name	Invoice Description	Line Item Description	Exp	Sub	Line Net Amt	Req No / Descr 2
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 ATKINS	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 CHASE	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 COLLETT	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 COLLINS	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 COSTA	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 DANIELS	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 DELONG	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 DUNCAN	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 EMERSON	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 FANUCCHI	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	FEB-MAY 2022 FENK, H	03-30	G	33.28	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 FENK, T	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 FRAYER	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 HESS	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 LANNING	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 LEUZINGER	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 LOPEZ	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 MIINCH	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 MYERS	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 NEWSOM	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	FEB-MAY 2022 SCALFARO	03-30	G	33.28	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 SMITH,C	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2022 SMITH, N	03-30	G	8.32	
10580	ARBA	GROUP LIFE FOR PCFS	MAY 2021-APR 2022 HILDERBRAND	03-30	G	-99.84	
10605	AT&T	TELEPHONE CHGS	STA 62 ME 02/12/22	30-00	T2	0.07	
10605	AT&T	TELEPHONE CHGS	STA 63 ME 02/12/22	30-00	T3	0.72	
10605	AT&T	TELEPHONE CHGS	STA 60 ME 02/12/22	30-00	T0	178.56	
10605	AT&T	TELEPHONE CHGS	FS ME 02/12/22	30-00	TF	19.86	
10581	BIG VALLEY ELECTRIC	ELECTRICAL INSTALL	STA 64 MATERIALS	18-00	64	764.72	
10581	BIG VALLEY ELECTRIC	ELECTRICAL INSTALL	STA 64 LABOR	18-00	64	570.00	
10581	BIG VALLEY ELECTRIC	ELECTRICAL REPR/INSTL	STA 62 MATERIAL	18-00	62	129.97	
10581	BIG VALLEY ELECTRIC	ELECTRICAL REPR/INSTL	STA 62 LABOR (03/01/22)	18-00	62	570.00	
10581	BIG VALLEY ELECTRIC	ELECTRICAL REPR/INSTL	STA 62 SVC CALL (02/02/22)	18-00	62	180.00	
10582	CAL FIRE	17500 Q4-ESTIMATE (SCH A)	PERSONAL SERVICES	23-80	CF	423,626.78	
10582	CAL FIRE	17500 Q4-ESTIMATE (SCH A)	WORKERS COMP SAFETY	23-80	CF	574.50	
10582	CAL FIRE	17500 Q4-ESTIMATE (SCH A)	UNEMPLOYMENT	23-80	CF	0.00	
10582	CAL FIRE	17500 Q4-ESTIMATE (SCH A)	OPERATING EXPENSE	23-80	CF	42,476.79	
10582	CAL FIRE	17500 Q4-ESTIMATE (SCH A)	ADMINISTRATION	23-80	CF	46,289.91	
10582	CAL FIRE	17500 Q4-ESTIMATE (SCH A)	WORKERS COMP-MISC	23-80	CF	1,278.59	
10582	CAL FIRE	17500 Q4-ESTIMATE (SCH A)	RETIREMENT	23-80	CF	104,626.83	
10582	CAL FIRE	17500 Q4-ESTIMATE (SCH A)	BENEFITS	23-80	CF	72,391.58	
10582	CAL FIRE	17500 Q4-ESTIMATE (SCH A)	WC-POF	23-80	CF	14,425.37	
10582	CAL FIRE	17500 Q4-ESTIMATE (SCH A)	STATEWIDE PRO RATA	23-80	CF	32,904.11	
10582	CAL FIRE	17510 Q4 ESTIMATE (AMADOR)	PERSONAL SERVICES	23-80	CF	278.02	
10582	CAL FIRE	17510 Q4 ESTIMATE (AMADOR)	WORKERS COMP SAFETY	23-80	CF	0.00	
10582	CAL FIRE	17510 Q4 ESTIMATE (AMADOR)	UNEMPLOYMENT	23-80	CF	0.00	
10582	CAL FIRE	17510 Q4 ESTIMATE (AMADOR)	OPERATING EXPENSE	23-80	CF	0.00	
10582	CAL FIRE	17510 Q4 ESTIMATE (AMADOR)	ADMINISTRATION	23-80	CF	19.80	
10582	CAL FIRE	17510 Q4 ESTIMATE (AMADOR)	WORKERS COMP-MISC	23-80	CF	0.00	
10582	CAL FIRE	17510 Q4 ESTIMATE (AMADOR)	RETIREMENT	23-80	CF	0.00	
10582	CAL FIRE	17510 Q4 ESTIMATE (AMADOR)	BENEFITS	23-80	CF	4.03	
10582	CAL FIRE	17510 Q4 ESTIMATE (AMADOR)	WC-POF	23-80	CF	0.00	
10582	CAL FIRE	17510 Q4 ESTIMATE (AMADOR)	STATEWIDE PRO RATA	23-80	CF	14.07	
10583	CALLAYOMI CO WATER D	WATER	STA 60 ME 03/29/22 (4350)	30-00	W0	426.94	
10583	CALLAYOMI CO WATER D	WATER	FS ME 03/29/22(1789)	30-00	WF	43.22	
10591	JEFFREY CATALDO	REFUND DUP PMT	ORP21-1011 34363975			29.00	
10594	LAW OFFICES OF J. CH	REFUND MITIGATION FEE	21137 CALISTOGA ST MIDDLETOWN			6,130.00	
10594	LAW OFFICES OF J. CH	REFUND MITIGATION FEE	21137 CALISTOGA ST MIDDLETOWN			680.00	

Voucher No	Vendor Name	Invoice Description	Line Item Description	Exp	Sub	Line Net Amt	Req No / Descr 2
10585	CLEAR LAKE ENVIRONME	GRANT MGMT SVC QE 03/31/22	PROGRAM MANAGER	62-74	60	1,330.00	RES 2021-22-16 5GG20109
10585	CLEAR LAKE ENVIRONME	GRANT MGMT SVC QE 03/31/22	EXECUTIVE DIRECTOR	62-74	60	300.00	RES 2021-22-16 5GG20109
10585	CLEAR LAKE ENVIRONME	GRANT MGMT SVC QE 03/31/22	PROJECT COORDINATOR	62-74	60	838.75	RES 2021-22-16 5GG20109
10585	CLEAR LAKE ENVIRONME	GRANT MGMT SVC QE 03/31/22	SENIOR PROGRAM MANAGER	62-74	60	552.50	RES 2021-22-16 5GG20109
10585	CLEAR LAKE ENVIRONME	GRANT MGMT SVC QE 03/31/22	ADMIN MANAGER	62-74	60	162.50	RES 2021-22-16 5GG20109
10592	JIM COMISKY	REIMB- CAL CHIEFS	09/13/21 CONFERENCE (SHERATON SAN D	29-50	B	181.69	
10592	JIM COMISKY	REIMB- CAL CHIEFS	09/14/21 CONFERENCE (SHERETON SAN D	29-50	B	181.69	
10592	JIM COMISKY	REIMB- CAL CHIEFS	09/15/21 CONFERENCE (SHERETON SAN D	29-50	B	181.69	
10592	JIM COMISKY	REIMB- CAL CHIEFS	09/13/21 CONFERENCE (CHEAPOAIR)	29-50	B	270.99	
10592	JIM COMISKY	REIMB- CAL CHIEFS	09/13/21 CONFERENCE (BAGGAGE CHG AL	29-50	B	30.00	
10592	JIM COMISKY	REIMB- CAL CHIEFS	01/09/22 ANNUAL PLAN MTG (AIRFARE-O	29-50	B	254.72	
10592	JIM COMISKY	REIMB- CAL CHIEFS	01/09/22 ANNUAL PLAN MTG (DOUBLE TR	29-50	B	181.26	
10592	JIM COMISKY	REIMB- CAL CHIEFS	01/10/22 ANNUAL PLAN MTG (DOUBLE TR	29-50	B	181.26	
10592	JIM COMISKY	REIMB- CAL CHIEFS	01/11/22 ANNUAL PLAN MTG (PARKING S	29-50	B	54.00	
10586	CORAL LEIGH PHOTOGRA	PICTURES BOARD ROOM	STA 60 B&W HEADSHOTS (6)	28-30	60	200.00	
10586	CORAL LEIGH PHOTOGRA	PICTURES BOARD ROOM	STA 60 4X6 B&W (40)	28-30	60	95.00	
10600	RICH CORSETTI	PREP & PAINT EXTERIOR AREAS	STA 60 03/11/22 (5 HR)	18-00	60	150.00	
10600	RICH CORSETTI	PREP & PAINT EXTERIOR AREAS	STA 60 03/14/22 (8 HR)	18-00	60	240.00	
10600	RICH CORSETTI	PREP & PAINT EXTERIOR AREAS	STA 60 03/15/22 (7.5 HR)	18-00	60	225.00	
10600	RICH CORSETTI	PREP & PAINT EXTERIOR AREAS	STA 60 03/17/22 (7.5 HR)	18-00	60	225.00	
10600	RICH CORSETTI	PREP & PAINT EXTERIOR AREAS	STA 60 03/21/22 (7.5 HR)	18-00	60	225.00	
10600	RICH CORSETTI	PREP & PAINT EXTERIOR AREAS	FS BLD 03/30/22 (7.5 HR)	18-00	FS	225.00	
10600	RICH CORSETTI	PREP & PAINT EXTERIOR AREAS	FS BLD 03/31/22 (7.5 HR)	18-00	FS	225.00	
10600	RICH CORSETTI	PREP & PAINT EXTERIOR AREAS	FS BLD 04/01/22 (5 HR)	18-00	FS	150.00	
10600	RICH CORSETTI	PREP & PAINT EXTERIOR AREAS	STA 60 03/22/22 (7.5 HR)	18-00	60	225.00	
10600	RICH CORSETTI	PREP & PAINT EXTERIOR AREAS	STA 60 03/23/22 (7.5 HR)	18-00	60	225.00	
10600	RICH CORSETTI	PREP & PAINT EXTERIOR AREAS	FS BLD 03/24/22 (7.5 HR)	18-00	FS	225.00	
10600	RICH CORSETTI	PREP & PAINT EXTERIOR AREAS	FS BLD 03/25/22 (7.5 HR)	18-00	FS	225.00	
10600	RICH CORSETTI	PREP & PAINT EXTERIOR AREAS	FS BLD 03/29/22 (3.5 HR)	18-00	FS	105.00	
10587	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL	STA 60 (1160)	30-00	G0	37.30	
10587	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL	FS (1160)	30-00	GF	37.31	
10587	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL	STA 31 (1210)	30-00	GA	38.92	
10587	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL	FS (1210)	30-00	GF	38.91	
10590	GABRIELLE DORSETT	REFUND DUP PMT	ORP21-1043 REF #34417388			29.00	
10589	FASIS	WORKERS COMPENSATION FY20-21	NONSAFETY, CLERICAL	04-00	NA	-1,218.00	
10589	FASIS	WORKERS COMPENSATION FY20-21	NONSAFETY, MUNICIPALITY	04-00	NM	327.00	
10589	FASIS	WORKERS COMPENSATION FY20-21	SAFETY, VOLUNTEER BASE	04-00	SB	-436.00	
10589	FASIS	WORKERS COMPENSATION FY20-21	SAFETY, VOLUNTEER	04-00	SW	3,558.00	
10589	FASIS	WORKERS COMPENSATION	NONSAFETY, CLERICAL QE 06/30/22	04-00	NA	884.00	
10589	FASIS	WORKERS COMPENSATION	NONSAFETY, MUNICIPALITY QE 06/30/22	04-00	NM	78.00	
10589	FASIS	WORKERS COMPENSATION	SAFETY, VOLUNTEER BASE QE 6/30/22	04-00	SB	3,102.00	
10589	FASIS	WORKERS COMPENSATION	SAFETY, VOLUNTEER QE 06/30/22	04-00	SW	1,999.00	
10602	RUSS GREENLAW	REFUND SPECIAL TAXES/DIR CHGS	2021/2022 2ND INSTL			103.60	
10602	RUSS GREENLAW	REFUND SPECIAL TAXES/DIR CHGS	2021/2022 1ST INSTL			-103.60	
10602	RUSS GREENLAW	REFUND SPECIAL TAXES/DIR CHGS	2021/2022 1ST INSTL			103.60	
10602	RUSS GREENLAW	REFUND SPECIAL TAXES/DIR CHGS	2021/2022 2ND INSTL			103.60	
10602	RUSS GREENLAW	REFUND SPECIAL TAXES/DIR CHGS	2021/2022 1ST INSTL			-103.60	
10602	RUSS GREENLAW	REFUND SPECIAL TAXES/DIR CHGS	2021/2022 1ST INSTL			103.60	
10596	MICHELLE GREENOUGH	REFUND PMT	ORP21-0953 34224896			29.00	
10593	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	03/04 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
10593	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	03/05 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
10593	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	03/11 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
10593	JOHANNA LEUZINGER	REIMB MILEAGE PARAMEDIC TRNG	03/12 TO MENDO COLLEGE UKIAH&RETURN	29-50	P	62.01	
10595	LIFE ASSIST INC	EMS SUPPLIES	ORD 52224786-2	19-40	MS	97.21	
10595	LIFE ASSIST INC	EMS SUPPLIES	ORD 53222117-1	19-40	MS	1,182.81	
10588	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 2/10 WEED CONTROL, IRRIGATIO	18-00	60	95.00	
10588	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 2/17 LANDSCAPE, WEED CONTROL	18-00	60	150.00	
10588	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 3/05 WEED CONTROL IRRIGATION	18-00	60	95.00	
10588	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 03/17 WEED, IRRIGATION	18-00	60	60.00	
10588	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 03/24 WEED, LANDSCAPE INSTL	18-00	60	110.00	
10588	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 03/31 WEED, IRRIGATION, LAND	18-00	60	100.00	

Voucher No	Vendor Name	Invoice Description	Line Item Description	Exp	Sub	Line Net Amt	Req No / Descr 2
10584	CAROL OLSEN	REIMB STOLEN REPL ITEMS	HAND TRUCK	18-00	FS	76.46	
10584	CAROL OLSEN	REIMB STOLEN REPL ITEMS	FLAT BED DOLLY	18-00	FS	58.98	
10598	PG&E	ELECTRIC CHGS	STA 60 ME 03/22/22 (2679.8400KWH)	30-00	E0	877.18	
10598	PG&E	ELECTRIC CHGS	STA 62 ME 03/22/22 (2924.9654KWH)	30-00	E2	846.51	
10598	PG&E	ELECTRIC CHGS	STA 63 ME 03/22/22 (2137.3930KWH)	30-00	E3	621.83	
10598	PG&E	ELECTRIC CHGS	STA 64 ME 03/22/22 (392.6950KWH)	30-00	E4	137.05	
10598	PG&E	ELECTRIC CHGS	FS ME 03/22/22 (683.2330KWH)	30-00	EF	219.52	
10599	QUACKENBUSH MRRRCF	GREENWASTE DISPOSAL	STA 31 GREENWASTE (960)	30-00	GA	27.36	
10601	ROGER ANTHONY CONSTR	REPAIR/REFINISH WASH ROOM	STA 60 MATERIAL	18-00	60	5,234.87	
10601	ROGER ANTHONY CONSTR	REPAIR/REFINISH WASH ROOM	STA 60 DUMP FEE	18-00	60	150.00	
10601	ROGER ANTHONY CONSTR	REPAIR/REFINISH WASH ROOM	STA 60 LABOR	18-00	60	4,200.00	
10579	SEATS AND STATIONS	OFFICE FURNITURE	STA 60 BOARD ROOM 50%	38-00	60	4,726.13	
10579	SEATS AND STATIONS	OFFICE FURNITURE	STA 60 CHIEF OFFICE 50%	38-00	60	2,098.48	
10579	SEATS AND STATIONS	OFFICE FURNITURE	STA 60 CONFERENCE 50%	38-00	60	694.98	
10579	SEATS AND STATIONS	OFFICE FURNITURE	STA 60 FRONT OFFICE 50%	38-00	60	2,096.81	
10579	SEATS AND STATIONS	OFFICE FURNITURE	STA 60 ADMIN OFFICE 50%	38-00	60	2,047.23	
10579	SEATS AND STATIONS	OFFICE FURNITURE	STA 60 BC OFFICE 50%	38-00	60	3,236.96	
10579	SEATS AND STATIONS	OFFICE FURNITURE	STA 60 LOBBY 50%	38-00	60	2,892.74	
10579	SEATS AND STATIONS	OFFICE FURNITURE	STA 60 ASSEMBLE 50%	38-00	60	5,898.75	
10579	SEATS AND STATIONS	OFFICE FURNITURE	STA 60 SERVICE 50%	38-00	60	15.00	
10579	SEATS AND STATIONS	OFFICE FURNITURE	STA 60 INTERIOR DESIGN 50%	38-00	60	877.44	
10579	SEATS AND STATIONS	OFFICE FURNITURE	STA 60 PM SERVICES 50%	38-00	60	643.50	
10579	SEATS AND STATIONS	OFFICE FURNITURE	STA 60 LOGO & SETUP	38-00	60	516.14	
10603	TELEFLEX LLC	EMS SUPPLIES	EZ-IO 25MM NEEDLE	19-40	MS	597.63	
10597	MIKE WINK	REIMB SECURITY DEVICE PURCH	ORDER NUMBER 6869804	18-00	64	37.26	
10597	MIKE WINK	REIMB SECURITY DEVICE PURCH	ORDER NUMBER 4687428	18-00	64	65.13	
10597	MIKE WINK	REIMB SECURITY DEVICE PURCH	ORDER NUMBER 6501016	18-00	64	58.98	
10604	WITTMAN ENTERPRISES	AMBULANCE BILLING SVC	FEB 2022	23-80	AB	1,773.25	
10606	US BANK	VARIOUS (SEE ATTACHED)			VARIOUS (SEE ATTACHED)	7,362.73	
10607	U.S. BANK	VOID					
10608	U.S. BANK	VARIOUS (SEE ATTACHED)			VARIOUS (SEE ATTACHED)	27,851.07	
					TOTAL	843,230.60	

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Exp	Sub	Line Net Amt	Req No / Descr 2
10606	ROCK EXOTICA LLC	WATER RESCUE GEAR ITEMS	M6211 ORCA LOCK - SECURE WATER RESC	28-30	62	117.44	FIRE SIRENS WISHLIST 2021 #7
10606	ROCK EXOTICA LLC	WATER RESCUE GEAR ITEMS	M6311 ORCA LOCK - SECURE WATER RESC	28-30	63	117.44	FIRE SIRENS WISHLIST 2021 #7
10606	ROCK EXOTICA LLC	WATER RESCUE GEAR ITEMS	R6031 ORCA LOCK - SECURE WATER RESC	28-30	60	117.44	FIRE SIRENS WISHLIST 2021 #7
10606	ROCK EXOTICA LLC	WATER RESCUE GEAR ITEMS	E1477 ORCA LOCK - SECURE WATER RESC	28-30	A	117.44	FIRE SIRENS WISHLIST 2021 #7
10606	ROCK EXOTICA LLC	WATER RESCUE GEAR ITEMS	E1487 ORCA LOCK - SECURE WATER RESC	28-30	A	117.41	FIRE SIRENS WISHLIST 2021 #7
10606	RAINBOW AMERICA'S COUNTRY STO	PROPANE FOR COOKING	STA 60 LPG PROPANE	17-00	60	8.89	
10606	SWISCO	SHOWER DOOR REPR	STA 63 TOP ROLLER	18-00	63	126.66	
10606	SWISCO	SHOWER DOOR REPR	STA 63 BOTTOM ROLLER	18-00	63	89.42	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 CAMERA/MONITOR	62-79	60	1,008.92	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 INSTALLATION- LABOR	62-79	60	2,093.06	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 HARDWARE	62-79	60	1.50	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 WASHER	62-79	60	0.91	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 RIVNUT	62-79	60	1.00	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 HYPERTECH SPEED CAL	62-79	60	301.00	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 INSTALLATION-LABOR	62-79	60	174.42	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 INSTALLATION-LABOR	62-79	60	116.28	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 HARDWARE	62-79	60	2.36	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 HARDWARE	62-79	60	1.54	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 PULL CABLE	62-79	60	36.35	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 INSTALLATION-LABOR	62-79	60	290.70	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 STEERING STABILIZER BRACKET	62-79	60	340.76	
10606	DC CUSTOMS, INC	CAMERA & INSTALLATION	E6061 STEERING STABILIZER	62-79	60	454.33	
10606	MIDDLETOWN COPY & PRINT	INFORMATIONAL HANDOUTS	STA 62 WHAT TO DO WHEN SOMEONE DIES	22-70	62	101.89	
10606	MIDDLETOWN COPY & PRINT	INFORMATIONAL HANDOUTS	STA 63 WHAT TO DO WHEN SOMEONE DIES	22-70	63	101.89	
10606	AMAZON	OXYGEN CYLINDER TAGS	CODE CORRECTION	17-00	60	-77.50	
10606	AMAZON	OXYGEN CYLINDER TAGS	CODE CORRECTION	17-00	60	-73.80	
10606	AMAZON	OXYGEN CYLINDER TAGS	CYLINDER TANK STATUS TAGS WITH META	19-40	O	77.50	
10606	AMAZON	OXYGEN CYLINDER TAGS	CYLINDER TANK STATUS TAGS STEEL RIN	19-40	O	73.80	
10606	RESCUE NORTHWEST	ROPE RESCUE ANCHOR STRAPS	E1477 YATES NFPA 5 FT ANCHOR STRAP	28-30	A	128.48	FIRE SIRENS WISHLIST 2021 #8
10606	RESCUE NORTHWEST	ROPE RESCUE ANCHOR STRAPS	E1487 YATES NFPA 5 FT ANCHOR STRAP	28-30	A	128.48	FIRE SIRENS WISHLIST 2021 #8
10606	RESCUE NORTHWEST	ROPE RESCUE ANCHOR STRAPS	M6211 YATES NFPA 5 FT ANCHOR STRAP	28-30	62	64.24	FIRE SIRENS WISHLIST 2021 #8
10606	RESCUE NORTHWEST	ROPE RESCUE ANCHOR STRAPS	M6311 YATES NFPA 5 FT ANCHOR STRAP	28-30	63	64.24	FIRE SIRENS WISHLIST 2021 #8
10606	RESCUE NORTHWEST	ROPE RESCUE ANCHOR STRAPS	R6031 YATES NFPA 5 FT ANCHOR STRAP	28-30	60	64.24	FIRE SIRENS WISHLIST 2021 #8
10606	ICONS OF MANHATTAN	CONFERENCE RM CHAIRS	STA 64 OFFICE CHAIR (6)	22-70	64	1,074.00	
					SUBTOTAL	7,362.73	
10608	SOUTH LAKE REFUSE	REFUSE/ RECYCLE COLLECTION	STA 62 ME 03/31/22	30-00	G2	70.09	
10608	SOUTH LAKE REFUSE	REFUSE/RECYCLE COLLECTION	STA 60 ME 03/31/22	30-00	G0	152.89	
10608	SOUTH LAKE REFUSE	REFUSE/RECYCLE COLLECTION	STA 63 ME 03/31/22	30-00	G3	61.16	
10608	AMAZON	ORGANIZATION SUPPLIES	PCF SHED - LABEL MAKER	22-70	60	140.24	
10608	HUDDOCK FIRE PROTECTION	ANNUAL TITLE 19 INSPECTION	STA 60 TITLE 19 INSPECTION	18-00	60	600.50	
10608	FERRELLGAS	PROPANE	STA 60 FILL (270.2GAL)	30-00	P0	775.39	
10608	COSTCO	STORAGE RACKS	STA 60 EMS RM 6 TIER SHELVE 48X18X7	18-00	60	321.73	
10608	COSTCO	STORAGE RACKS	STA 64 6 TIER SHELVE 48X18X72	18-00	64	321.73	
10608	COSTCO	HOUSEHOLD SUPPLIES	STA 64 SHELF/DRAWER LINER	14-00	64	44.23	
10608	COSTCO	HOUSEHOLD SUPPLIES	STA 64 20OZ PAPER BOWL (135 CT)	14-00	64	16.26	
10608	COSTCO	HOUSEHOLD SUPPLIES	STA 64 8-1/2" PAPER PLATES (285 CT)	14-00	64	54.22	
10608	COSTCO	HOUSEHOLD SUPPLIES	STA 64 CUISINART KNIFE (6 PIECE)	14-00	64	27.11	
10608	COSTCO	HOUSEHOLD SUPPLIES	STA 64 CUTTING BOARD (3 PIECE)	14-00	64	21.68	
10608	COSTCO	HOUSEHOLD SUPPLIES	STA 64 KITCHENAID TOOL/GADGET (11 P	14-00	64	70.50	
10608	COSTCO	HOUSEHOLD SUPPLIES	STA64 NON STICK COOKWARE (12 PIECE)	14-00	64	151.86	
10608	COSTCO	HOUSEHOLD SUPPLIES	STA 64 42 GAL BAGS (32 CT)	14-00	64	19.52	
10608	COSTCO	HOUSEHOLD SUPPLIES	STA 64 DISINFECT WIPES 85 CT (5 PK)	14-00	64	15.43	
10608	COSTCO	HOUSEHOLD SUPPLIES	STA 64 BATH TISSUE (30 ROLLS)	14-00	64	67.23	
10608	COSTCO	HOUSEHOLD SUPPLIES	STA 64 PAPER TOWELS (12 CT)	14-00	64	52.89	
10608	COSTCO	HOUSEHOLD SUPPLIES	STA 64 CUTLERY (360 CT)	14-00	64	17.35	
10608	COSTCO	HOUSEHOLD SUPPLIES	STA 64 18 OZ CUP (240 CT)	14-00	64	28.19	
10608	ZOOM VIDEO COMMUNICATIONS IN BOARD MEETING REMOTE ACCESS		ME 05/10/22 STANDARD PRO	23-80	SP	14.99	
10608	MAKESTICKERS.COM	STICKERS-OPERATION FORCE MULTIPLIER	STA 60 HAND TOOL, EXTINGUISHER (1000	22-70	60	232.95	
10608	ECO PRODUCT SYSTEMS LLC	UTV MODULE	ECO COMPRESSED AIR FOAM 30-A	62-74	60	7,007.44	RES 2021-22-16 5GG20109
10608	MIDDLETOWN COPY & PRINT	VINYL LETTERING	E6061 VINYL LETTERING	17-00	60	442.82	
10608	MIDDLETOWN COPY & PRINT	VINYL LETTERING	E6321 (2024) VINYL LETTERING	17-00	63	442.82	
10608	MIDDLETOWN COPY & PRINT	VINYL LETTERING	E6221 (2024) VINYL LETTERING	17-00	62	442.81	
10608	MIDDLETOWN COPY & PRINT	VINYL LETTERING	WT6011 (2024) VINYL LETTERING	17-00	60	442.81	
10608	MIDDLETOWN COPY & PRINT	VINYL LETTERING	E6011 (2022) VINYL LETTERING	17-00	60	442.81	
10608	MIDDLETOWN COPY & PRINT	VINYL LETTERING	M6211 (2023) VINYL LETTERING	17-00	62	442.81	
10608	MIDDLETOWN COPY & PRINT	VINYL LETTERING	E6321 (2024) VEHICLE MAGNETS	17-00	63	173.51	
10608	MIDDLETOWN COPY & PRINT	VINYL LETTERING	E6221 (2024) VEHICLE MAGENETS	17-00	62	173.51	
10608	MIDDLETOWN COPY & PRINT	VINYL LETTERING	WT6011 (2024) VEHICLE MAGENETS	17-00	60	173.52	

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Exp	Sub	Line Net Amt	Req No / Descr 2
10608	MIDDLETOWN MAIL & MORE	POSTAGE-ADDRESS SIGNS	STA 60 ADDRESS SIGN MAILER (7)	22-71	60	0.00	
10608	PAPERWORLD	CHECK STOCK RE-ORDER	AP CHECK (275 BEG #10601)	22-70	60	342.07	
10608	MATHESON TRI-GAS INC	MEDICAL OXYGEN	FILL UP (4)	19-40	O	297.18	
10608	MATHESON TRI-GAS INC	MEDICAL OXYGEN	HAZARDOUS MATERIAL CHARGE	19-40	O	13.47	
10608	MATHESON TRI-GAS INC	MEDICAL OXYGEN	DELIVERY FUEL SURCHARGE	19-40	O	33.95	
10608	MATHESON TRI-GAS INC	MEDICAL OXYGEN RENTAL	ME 03/31/22	19-40	O	94.90	
10608	STERICYCLE INC	MEDICAL WASTE DISPOSAL	ME 03/31/22	19-40	MW	94.96	
10608	STERICYCLE INC	MEDICAL WASTE DISPOSAL	COLLECTED 03/28/22	19-40	MW	0.27	
10608	MEDIACOM	INTERNET SVC	STA 63 ME 04/16/22	30-00	I3	78.18	
10608	MEDIACOM	INTERNET SVC	STA 62 ME 04/26/22	30-00	I2	78.18	
10608	MEDIACOM	INTERNET SVC	STA 60 ME 04/26/22	30-00	I0	67.99	
10608	REDWOOD COAST FUELS	KEROSENE	STA 64 KEROSENSE (100)	30-00	P4	613.44	
10608	REDWOOD COAST FUELS	KEROSENE	STA 64FEDERAL EXCISE TAX (.1%)	30-00	P4	0.11	
10608	REDWOOD COAST FUELS	KEROSENE	STA 64 FUEL SURCHARGE	30-00	P4	1.61	
10608	REDWOOD COAST FUELS	KEROSENE	STA 64 REGULATORY COMPLIANCE FEE	30-00	P4	13.88	
10608	LARS JOHNSON HANDYMAN	BUILDING REPAIRS-VARIOUS	FS CONTAINER STEPS	18-00	FS	300.00	
10608	LARS JOHNSON HANDYMAN	BUILDING REPAIRS-VARIOUS	DUMP RUN	18-00	FS	75.00	
10608	LARS JOHNSON HANDYMAN	ADD'L PICTURE FRAME SHELVES (2)	STA 60 PICK UP MATERIALS	18-00	60	150.00	
10608	LARS JOHNSON HANDYMAN	ADD'L PICTURE FRAME SHELVES (2)	STA 60 BUILD SHELVES	18-00	60	300.00	
10608	LARS JOHNSON HANDYMAN	ADD'L PICTURE FRAME SHELVES (2)	STA 60 PAINT SHELVES	18-00	60	225.00	
10608	LARS JOHNSON HANDYMAN	ADD'L PICTURE FRAME SHELVES (2)	STA 60 FINAL PAINT AND INSTALL	18-00	60	150.00	
10608	HARDESTERS	MEAL - MINE INCIDENT	FIREFIGHTERS (8 @ 22.49 EA) CALNU-	13-00	60	179.90	
10608	HARDESTERS	LANDSCAPE MAINT SUPPLIES	STA 63 WEED & GRASS KILLER	18-00	63	26.80	
10608	HARDESTERS	LANDSCAPE MAINT SUPPLIES	STA 63 MYLAR FALSHTAPE	18-00	63	8.14	
10608	HARDESTERS	LANDSCAPE MAINT SUPPLIES	STA 63 PLANT STAKE STEEL	18-00	63	16.06	
10608	HARDESTERS	PREP & PAINT POLES	STA 60 MASKING TAPE/PAPER	18-00	60	15.20	
10608	HARDESTERS	PREP & PAINT POLES	STA 60 ROLLER	18-00	60	7.50	
10608	HARDESTERS	PREP & PAINT POLES	STA 60 C+K EXT P&P	18-00	60	51.46	
10608	HARDESTERS	MEAL- CHIEFS' MEETING	LUNCH (4 @ \$15.27 EA) (DUNCAN, THOM	13-00	60	61.06	
10608	HARDESTERS	GENERATOR MAINT	STA 63 SYNTHETIC OIL	18-00	63	12.85	
10608	HARDESTERS	GENERATOR MAINT	STA 63 FUNNEL	18-00	63	4.92	
10608	HARDESTERS	EQUIPMENT CLEAN SUPPLIES	STA 60 WIPING CLOTHS	17-00	60	1.92	
10608	HARDESTERS	EQUIPMENT CLEAN SUPPLIES	STA 60 GOOF OFF	17-00	60	5.78	
10608	HARDESTERS	PLUMBING MAINT	STA 63 SHARKBITE CONN 3/4	18-00	63	10.29	
10608	HARDESTERS	PLUMBING MAINT	STA 63 BIBB HOSE BRASS 3/4	18-00	63	15.00	
10608	HARDESTERS	PLUMBING MAINT	STA 63 THREAD SEAL TAPE 1/2	18-00	63	1.71	
10608	HARDESTERS	LONGER CABLE	HDMI CABLE	28-30	T	19.29	
10608	HARDESTERS	VEHICLE CLEAN SUPPLIES	STA 60 MULTI-PURP CLENR	17-00	60	8.15	
10608	HARDESTERS	VEHICLE CLEAN SUPPLIES	STA 60 PROTECTANT ARMR ALL	17-00	60	27.69	
10608	HARDESTERS	VEHICLE CLEAN SUPPLIES	STA 60 CLEANR TIRE FOAM	17-00	60	8.58	
10608	HARDESTERS	VEHICLE CLEAN SUPPLIES	STA 60 AUTO QUICK DETAILER	17-00	60	18.45	
10608	HARDESTERS	VEHICLE CLEAN SUPPLIES	STA 60 CLEANR TIRE NOTO	17-00	60	8.16	
10608	HARDESTERS	PREP & PAINT SUPPLIES	FS BLDG C+K EXT P&P (2)	18-00	FS	102.94	
10608	HARDESTERS	PREP & PAINT SUPPLIES	FS BLDG PNTBRSH CLEARCUT	18-00	FS	21.44	
10608	HARDESTERS	PREP & PAINT SUPPLIES	FS BLDG TRIM ROLLER CVR	18-00	FS	7.50	
10608	HARDESTERS	PREP & PAINT SUPPLIES	FS BLDG SANDSPONG MED	18-00	FS	3.85	
10608	HARDESTERS	PREP & PAINT SUPPLIES	FS BLDG PRMR/SEAL	18-00	FS	27.87	
10608	HARDESTERS	PREP & PAINT SUPPLIES	FS BLDG PLASTIC PAIL 2G	18-00	FS	5.99	
10608	LA PRIMA PIZZA	MEAL - FIREFIGHTER REHIRE CADRE	MEALS (25 @ 9.55 EA)	28-30	TB	238.78	CALFIRE TRAINING BUREAU
10608	HIDDEN VALLEY LAKE CSD	WATER/SEWER	STA 63 WATER (779)	30-00	W3	80.72	
10608	HIDDEN VALLEY LAKE CSD	WATER/SEWER	STA 63 SEWER	30-00	W3	91.98	
10608	ACTION SANITARY	PORTABLE TOILET SERVICE	STA 60 CUSTOMER OWNED	18-00	60	50.00	
10608	MALLORY SAFETY AND SUPPLY LLC	BADGE W/WALLET CASE	DIRECTOR (2)	11-00	U	268.88	
10608	MALLORY SAFETY AND SUPPLY LLC	BADGE W/WALLET CASE	FIRE CHIEF (2)	11-00	U	268.88	
10608	MALLORY SAFETY AND SUPPLY LLC	BADGE W/WALLET CASE	CHIEF BLDG OFFICIAL	11-00	U	134.44	
10608	MALLORY SAFETY AND SUPPLY LLC	BADGE W/WALLET CASE	FIRE MARSHAL	11-00	U	134.43	
10608	AMAZON	ORGANIZATION SUPPLIES	PCF SHED- LABEL MAKER TAPE	22-70	60	72.69	
10608	ICE WATER CO	HYDRATION FOR STA	STA 60 5 GALLON SPRING	13-00	60	14.50	
10608	ICE WATER CO	HYDRATION FOR STA	STA 62 5 GALLON SPRING	13-00	62	14.00	
10608	ICE WATER CO	HYDRATION FOR STA	STA 63 5 GALLON SPRING	13-00	63	7.00	

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Exp	Sub	Line Net Amt	Req No / Descr 2
10608	PERFORMANCE MECHANICAL	HVAC REPAIRS	STA 62 REPLACE CONTACTOR 30/40 AMP	18-00	62	217.80	
10608	PERFORMANCE MECHANICAL	HVAC REPAIRS	STA 62 REPAIRS HVAC - REFRIGERANT	18-00	62	105.01	
10608	PERFORMANCE MECHANICAL	HVAC REPAIRS	STA 62 REPLACE SINGLE RUN CAPACITOR	18-00	62	128.34	
10608	PERFORMANCE MECHANICAL	HVAC REPAIRS	STA 62 SERVICE CALL	18-00	62	250.85	
10608	NAPA VALLEY MARRIOTT HOTEL & SF HOTEL FDAC CONFERENCE		04/05-08/22 COMISKY	29-50	B	705.27	
10608	NAPA VALLEY MARRIOTT HOTEL & SF HOTEL FDAC CONFERENCE		04/05-08/22 CLINE	29-50	B	705.27	
10608	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 04/26/22 BOOSTER EXTENDER	12-00	62	38.01	
10608	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 04/26/22 BOOSTER EXTENDER	12-00	62	38.01	
10608	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 04/26/22BOOSTER EXTENDER	12-00	63	38.01	
10608	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 04/26/2 EXTENDER	12-00	60	16.02	
10608	VERIZON WIRELESS	CELLULAR SVC	B1417 ME 04/26/22 TABLET	12-00	A	16.02	
10608	VERIZON WIRELESS	CELLULAR SVC	B1418 ME 04/26/22 TABLET	12-00	A	16.02	
10608	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 04/26/22 TABLET	12-00	60	16.02	
10608	VERIZON WIRELESS	CELLULAR SVC	E1487 ME 04/26/22 TABLET	12-00	A	16.02	
10608	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 04/26/22 TABLET	12-00	63	0.47	
10608	VERIZON WIRELESS	CELLULAR SVC	M6012 ME 04/26/22 CELL PHONE	12-00	60	0.47	
10608	VERIZON WIRELESS	CELLULAR SVC	OES359 ME 04/26/22 2CELL PHONE	12-00	60	0.47	
10608	VERIZON WIRELESS	CELLULAR SVC	SPARE ME 04/26/22 CELL PHONE	12-00	60	0.47	
10608	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 04/26/22 CELL PHONE	12-00	60	0.47	
10608	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 04/26/22 CELL PHONE	12-00	62	0.47	
10608	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 04/26/22 CELL PHONE	12-00	63	38.03	
10608	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 04/26/22 TABLET	12-00	62	48.41	
10608	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 04/26/22 TABLET	12-00	63	48.41	
10608	VERIZON WIRELESS	CELLULAR SVC	E6031 ME 04/26/22 TABLET	12-00	60	48.41	
10608	VERIZON WIRELESS	CELLULAR SVC	E6231 ME 04/26/22 ABLET	12-00	62	48.41	
10608	VERIZON WIRELESS	CELLULAR SVC	M6012 SPARE ME 04/26/22 TABLET	12-00	60	48.41	
10608	VERIZON WIRELESS	CELLULAR SVC	D1403 ME 04/26/22 TABLET	12-00	A	38.01	
10608	VERIZON WIRELESS	CELLULAR SVC	B1418 ME 04/26/22 ABLET	12-00	A	38.01	
10608	VERIZON WIRELESS	CELLULAR SVC	B1417 ME 04/26/22 TABLET	12-00	A	38.01	
10608	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 04/26/22 TABLET	12-00	60	38.01	
10608	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 04/26/22 TABLET	12-00	60	38.01	
10608	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 04/26/22 TABLET	12-00	60	38.01	
10608	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 04/26/22 TABLET	12-00	60	38.01	
10608	VERIZON WIRELESS	CELLULAR SVC	DIRECTOR ME 04/26/22 TABLET	12-00	60	38.01	
10608	VERIZON WIRELESS	CELLULAR SVC	OFFICE ME 04/26/22 TABLET	12-00	60	38.01	
10608	VERIZON WIRELESS	CELLULAR SVC	OFFICE ME 04/26/22 TABLET	12-00	60	38.01	
10608	LN CURTIS & SONS	SCBA UNIT ANNUAL SERVICE	STA 60 MAKO BREATHING AIR COMPRESSO	17-00	60	1,450.00	
10608	LN CURTIS & SONS	SCBA UNIT ANNUAL SERVICE	STA 60 STOCK SRV KIT BAGS / MUFFLER	17-00	60	198.41	
10608	LN CURTIS & SONS	SCBA UNIT ANNUAL SERVICE	STA 60 CALIBRATION GAS	17-00	60	238.10	
10608	LN CURTIS & SONS	SCBA UNIT ANNUAL SERVICE	STA 60 TRAVEL	17-00	60	126.00	
10608	ICONS OF MANHATTAN	CONFERENCE RM CHAIRS	STA 31 OFFICE CHAIRS	28-30	TB	1,451.00	CALFIRE TRAINING BUREAU
10608	MADISON LIQUIDATORS	REPLACEMENT FURNITURE	STA 64 CONFERENCE TABLE W/OUTLET	38-00	64	477.55	
10608	MADISON LIQUIDATORS	REPLACEMENT FURNITURE	STA 64 CONFERENCE TABLE LEAF	38-00	64	976.16	
10608	VISTAPRINT	BUSINESS CARDS (600)	DIRECTOR (5) 100 EA.	22-70	60	72.95	
10608	VISTAPRINT	BUSINESS CARDS (600)	FAE/PM (1) 100 EA.	22-70	63	14.59	
10608	HOME DEPOT	EMS ROOM STORAGE	STA 60 STORAGE BIN (18 PK)	18-00	60	228.80	
10608	HOME DEPOT	EMS ROOM STORAGE	STA 60 SHELF,BASKET (5 PIECE)	18-00	60	106.60	
10608	HOME DEPOT	EMS ROOM STORAGE	STA 60 STORAGE BIN (5 PK)	18-00	60	71.29	
10608	US POSTAL SERVICE	ANNUAL RENEWAL	PO BOX 1360	22-71	60	276.00	
10608	HOME DEPOT	ORGANIZATION SUPPLIES	PCF SHED 27 GAL CLEAR STORAGE TOTE	18-00	60	542.07	
10608	HOME DEPOT	ORGANIZATION SUPPLIES	PCF SHED 55 GAL CLEAR STORAGE TOTE	18-00	60	203.89	
					SUBTOTAL	27,851.07	



**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

**DATE:** May 12, 2022

**TO:** Board of Directors

**FROM:**   
Gloria Fong  
Staff Services Analyst

**SUBJECT:** Resolution No 2021-22-25, A Resolution Establishing and Appropriating Over-Realized / Unanticipated Revenues

The subject resolution establishes and appropriates over-realized / unanticipated revenues received from the South Lake County Fire Sirens Auxiliary for purchases totaling \$14,903.

This is a general housekeeping item to show the increase in revenue and increase in expenditure in the fiscal year 2021-22 budget.

**Attachments:** Resolution No. 2021-22-25  
List of Purchased Items  
2021 Wish List

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

3  
4 **RESOLUTION NO. 2021-22 25**

5  
6 **A RESOLUTION ESTABLISHING AND APPROPRIATING**  
7 **OVER-REALIZED / UNANTICIPATED REVENUES**

8  
9 **WHEREAS**, Government Code 29130, provides that amounts in excess of anticipated  
10 amounts may be made available for specific appropriation by a four -fifths vote of the Board at a  
11 regular or special meeting of which all members had reasonable notice; and

12 **WHEREAS**, the South Lake County Fire Sirens Auxiliary approved the 2021 Wish List total  
13 for their consideration of \$17,485; and

14 **WHEREAS**, the total items purchased totaled \$14,903.37.

15 **NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors of the South Lake  
16 County Fire Protection District directs the County Auditor-Controller to appropriate over-realized /  
17 unanticipated revenue to the following:

18 Increase 357-9557-492.79-90 Other Revenue – Miscellaneous \$14,903

19 Increase 357-9557-795.28-30 Special Departmental Supplies & Services \$14,903

20 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South  
21 Lake County Fire Protection District on the 17<sup>th</sup> day of May, 2022, by the following vote:

22 AYES:

23 NOES:

24 ABSENT OR NOT VOTING:

25  
26 BY: SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

27 DEVIN HOBERG, President, Board of Directors

28  
29 ATTEST: Gloria Fong, Clerk to the Board of Directors



**Fire Sirens Donations**

<b><u>FY</u></b>	<b><u>Amount</u></b>	<b><u>Item Purchased</u></b>		
	\$ 4,079.73	(6) Thermal Imaging Cameras	WISHLIST 2021 #1	MUNICIPAL EMERGENCY SERVICES
	\$ 4,142.02	(40) Structure Helmet Lights, (20) Rescue Shears	WISHLIST 2021 #2,6	WITMER PUBLIC SAFETY GROUP
	\$ 514.27	(10) Water Rescue Tow Tether w/Carabiner	WISHLIST 2021 #3	NORTHWEST RIVER SUPPLIES
	\$ 4,137.87	(30) Stop, Slow Sign	WISHLIST 2021 #4	SMARTSIGN
	\$ 458.50	(50) Smoke Grenade	WISHLIST 2021 #5	VORPAL TACTICS LLC
	\$ 373.79	(10) Collapsible Cone Kit	WISHLIST 2021 #5	TSZ TRAFFIC SAFETY ZONE
	\$ 160.34	(10) Water Rescue Carabiner	WISHLIST 2021 #7	ROCK EXOTICA
	\$ 587.17	(10) Prusik Cord	WISHLIST 2021 #7	RECREATIONAL EQUIPMENT INC
FYE 2022	\$ 449.68	(7) Rope Rescue Anchor Strap	WISHLIST 2021 #8	RESCUE NORTHWEST
	\$ 14,903.37	TOTAL		

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

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

Date 12-11-2021

To: Fire Sirens Auxiliary Group

From: Mike Wink  
Battalion Chief  
South Lake County Fire Protection District

Re: 2021 Wish List

After over a year I am happy to report that we have completed the previous wish item purchases that allowed us to make much needed safety improvements to increase our Chain saw program. We were able to add much needed equipment such as chainsaw chaps, chainsaw, and electrical chainsaws for both Medic Units. Added a flammable liquids cabinet to Station 62. The purchase of harnesses for our rope rescue program. The addition of Milwaukee LED lights to our front-line equipment. Continued to add additional improvements to the Training Grounds for our RS-1 approved site. Added Multi Casualty Incident Response Preparedness Kits. Then the additional adding of wood to replace and add more cribbing to Rescue 6031.

We will continue to work at improving your working conditions and environment at the Thrift Shop Building. The improvement that is the radar for this year is to continue to improve and eliminate the water exclusion to the Thrift Shop. We were able to add the Fire Exit Signs, Smoke Detectors and CO2 Detectors, and Fire extinguishers to the building. The front awning will start soon. We are so greatly thrilled to have a new Sparky to support future events. Below is a list of the items for the 2021 Wish List for your leadership consideration.

#1. The Purchase of 6 Seek Reveal Pro Thermal Imaging Camera \$4,230.00



The purchase of this equipment will provide fire crews the ability to quickly assess fire conditions within buildings. This equipment can measure heat within walls to allow fire crews to assess if there are fire in hidden areas such as walls or attic spaces without causing unnecessary damage. The goal of purchasing this equipment is to provide at least two or three people per resource the ability to have on person on these types of incidents. We currently have two of these smaller thermal imaging cameras in the District at Station 62, Station 63 and at Station 31. This will add units to Station 31 and Station 34. The cost of these cameras includes the D-ring and retractor equipment on these cameras.

#2 The purchase of Structural Firefighting Helmet Lights

\$2440.00



The purchase of these lights will standardize and improve safety for our Firefighters. With all of our staff and PCFs that is 40 of them. As of now, the only helmet lights out there are a mixture of ones the Firefighters have purchased themselves. We have been evaluating helmet lights for over a year for price and performance. They range from \$25.00 to almost \$200.00. We have settled on a \$47.00 light with a \$9.00 mounting strap. With tax that puts them at \$61.00 each. They are designed for use on work sites, the 2360 LED Flashlight from Pelican offers the convenience of readily available AA alkaline batteries with a higher light performance-like what you would expect from costly lithium batteries. Using two standard AA alkaline batteries, the 2360 LED emits a peak output of 95 lumens with a run time of up to two hours. Constructed to last out of aerospace grade aluminum with an impact resistant LED lamp module, the 2360 is intended for use in demanding environments. The non-slip textured body offers a secure hold and the push button tail switch is easy to operate in slippery or wet conditions. The removable two-way pocket clip securely attaches the 2360 to your pocket or the brim of your hat.

#3 Purchase of 10 thirty-three-inch tow tether with carabiner units

\$600.00



After the Valley Fire in 2015 South Lake County Fire took on a new challenge. We started a swift water rescue program. We now have 17 Firefighters that are currently changed. That number changes yearly and people must take the class again every few years. We maintain 10 premium sets of water rescue dry suits and all the items that go with it. The firefighters in the class this year used these items. After evaluating their safety and use, we decided we need to add them to our sets of water rescue gear. The strong NRS Tow Tether, with built-in bungee, is used with the quick-release harnesses on rescue life jackets. The Tow Tether, sometimes called a "cow tail," enhances towing boats and other items in rescue situations. The stainless-steel O-ring includes a hook patch of "hook and loop" material that facilitates centering of the O-ring on vests that have the loop material sewn on in the back. The Tether also has a hook patch on the carabiner end. This mates with a loop piece available on some rescue PFDs, forming a quick-release holder for the carabiner. The NRS Nuq Twist Lock Carabiner prevents accidental snag on brush in the field or with other gear.

#4 The purchase of 30 Stop/ Slow signs

\$3750.00



The purchase of this equipment is to replace our worn-out signs that I have shown Carol and others. We use these signs mostly during traffic collisions. Which is a lot. These newer, highly visible signs with poles will improve the safety of our Firefighters. It is very common for motorists to say they cannot see us. These new units, will increase our visibility. This is intended to replace all the units on the pickups, engines, water tenders, rescue and ambulances. Paddle securely fastens to a fiberglass pole – an ideal combination for users that must alert traffic for more than an hour or two. Fiberglass pole can be screwed tightly into the paddle handle. 2-Sided. The paddle is printed on both sides – STOP on the front and SLOW on the back. The 18” wide octagon is most common. Reflective Options we chose the 3M Diamond Grade that is the most reflective. Material is aluminum. Telescoping pole (or staff) can be extended to raise the sign above your head. Fully extended, the top of the 18” sign is about 8.5' above the ground. Fully collapsed, the pole is just 47” long and easy to store. I have looked at, ordered and returned a few items over the last year. The options we need to handle the rough use took a while to find.

#5 Collapsible Traffic Cone Kits

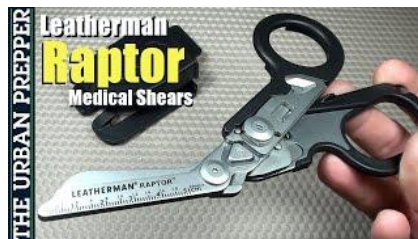
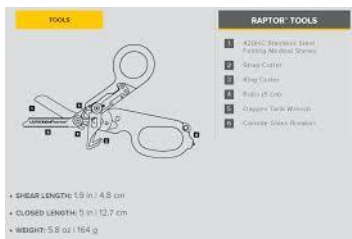
\$410.00



Select our 28” Collapsible Cone Kit with LED Lights for your vehicle. Highly reflective bands and battery powered LED’s help to increase awareness in emergencies. Cones pop-up quickly and light maybe be turned on or off, and be ready for any emergency. We would put two packs of 5 cones on the Rescue to support longer duration or hazardous incidents.

#6 Leatherman Rescue Shears

\$1980.00



The Leatherman Raptor shears features the necessary tools for uniformed response professionals to safely and quickly go to work in an emergency situation. Developed with the input of special operations medics, EMTs and fire professionals familiar with standard shears, the Raptor shears were crafted with just the right balance of multipurpose features for emergency response without an overkill of tools to complicate sometimes life-threatening situations. When it's a question of survival, the Raptor answers loud and clear. Holster included. Commonly used as: emergency response shears, industrial shears,

fabric shears, kitchen shears, garden shears. They are \$89.00 each. That would be 20 pairs. That would be one for each permanent assigned SLCF staff.

#7 Rescue Carabiners and Prusik Cords for water rescue \$750.00



Rock Exotica rockD Aluminum Carabiner - 3-Stage ORCA-Lock - Red with Black Gate. Twenty of them, is two for each of the 10 set of gear we have. The Rock Exotica rockD is the carabiner of choice when seeking the highest strength in a standard-sized aluminum frame. The rockD in non-lanyard versions features a flattened shape with an i-beam profile at the bottom and top bends, giving the carabiner a sleek profile, while providing low weight and high strength characteristics. The ORCA is a unique gate system that lifts up and twists just like many traditional auto-locks, but can be set to remain in the unlocked position. This allows the gate to open easily, just like a non-locker, but close with the security of an auto-lock.

The Beal Prusik cord is a 5.5mm sewn rope sling made with Technora Aramid core and nylon sheath. It's designed for use as an auto-block knot (prusik) on single or double ropes. Ten of them will be one for each set of rescue gear.

#8 Anchor Straps for rope rescue \$625.00



NFPA Certified Anchor Straps are made from 1 3/4" mil-spec webbing, and all of the hardware on the anchor straps meets NFPA and military specifications. Our anchor straps come in four different lengths and have a D ring at each end. When you create an attachment to the D rings instead of the webbing there is less of a load put on the gate of the carabiner. These straps make for swift and sturdy anchors. Hardware and webbing are made in the USA. They (7 of them) will be placed on the Rescue, Ambulances and Engines. Rated strength (end to end): 8,775 lbf. (39kN). Basket: 15,750 lbf. (70 kN). Choker: 7875 lbf. (35 kN).UL Classified to meet NFPA 1983/2017 edition standards. (G) General Use.

#9 Thrift Shop Awning, additional length (2022) \$2700.00

The original concept was 15 feet deep on the awning out front. When Mike and Carol discussed this later, they decided 18 feet would be better. This \$2700.00 is the cost from the 15 feet to the 18 feet.

**Total for consideration** **\$17,485.00**

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**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

**DATE:** May 13, 2022

**TO:** Board of Directors

**FROM:**   
Gloria Fong  
Staff Services Analyst

**SUBJECT:** Resolution 2021-22-24, A Resolution Establishing and Appropriating Over-Realized / Unanticipated Revenues Received from the Intergovernmental Transfer Program (IGT)

The subject resolution establishes and appropriates over-realized / unanticipated revenues received from Partnership HealthPlan of California.

This is a general housekeeping item to show the increase in revenue, moving it into the established reserve account for the IGT program.

Exhibit A is provided to show the DATE our contribution 'IGT CONT' was made, return 'IGT CK AMT', the over-realized amount 'IGT RETURN', and its movement 'TRANS AMT' into Reserves. When tracing movements, it was discovered FY 15-16 \$84,449 was transferred into reserves twice and FY 17-18 \$20,301 had not been transferred. The attached resolution includes an adjustment making the corrections.

Additionally, attached are graphs showing 1) without the receipt of ground emergency medical transport (GEMT) and IGT funds; 2) with GEMT and IGT funds and Wittman's 12 month ending April grand totals.

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

3  
4    **RESOLUTION NO. 2021-22 24**

5  
6                    **A RESOLUTION ESTABLISHING AND APPROPRIATING OVER-REALIZED /**  
7    **UNANTICIPATED REVENUES RECEIVED FROM**  
8    **THE INTERGOVERNMENTAL TRANSFER PROGRAM**

9  
10                    **WHEREAS, GOVERNMENT CODE 29130**, provides that over-realized unanticipated  
11 revenue may be available for specific appropriation by a four-fifths vote of the Board at a noticed  
12 public hearing held as part of any regular or special meeting, of which all members have had  
13 reasonable notice; and,

14                    **WHEREAS**, the South Lake County Fire Protection District has agreed to participate in the  
15 Voluntary Rate Range Program, including providing an Intergovernmental Transfer (IGT) to  
16 Department of Health Care Services (DHCS) to be used as portion of the non-federal share of  
17 actuarially sound Medi-Cal managed care capitation rate payments incorporated into the contract  
18 between the Partnership HealthPlan of California and DHCS for the periods of July 1, 2020 through  
19 December 31, 2020 and their payments summarized below along with adjustments.

- 20                    1) \$213,386 received on March 16, 2022, where \$86,471 represents return of transfer  
21    amount and \$126,915 represents over-realized / unanticipated revenues  
22                    2) Reserves increased \$84,449 twice  
23                    3) Fiscal year 2017-2018 \$20,301, representing over-realized / unanticipated  
24    revenues.

25                    **NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of South Lake County  
26 Fire Protection District directs the County Auditor-Controller to appropriate over-realized /  
27 unanticipated revenue as follows:

- 28    Increase 357-9557-465.68-60 Institutional Care & Services \$126,915  
29    Increase 357-9557-392.25-00 Reserves – Medical Svc & Eq \$126,915  
30    Decrease 357-9557-392.25-00 Reserves – Medical Svc & Eq \$84,449  
31    Increase 357-9557-392.25-00 Reserves – Medical Svc & Eq \$20,301

32                    **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South  
33 Lake County Fire Protection District on the 17<sup>th</sup> day of May, 2022 by the following vote:

34 AYES:

35 NOES:

36 ABSENT OR NOT VOTING:

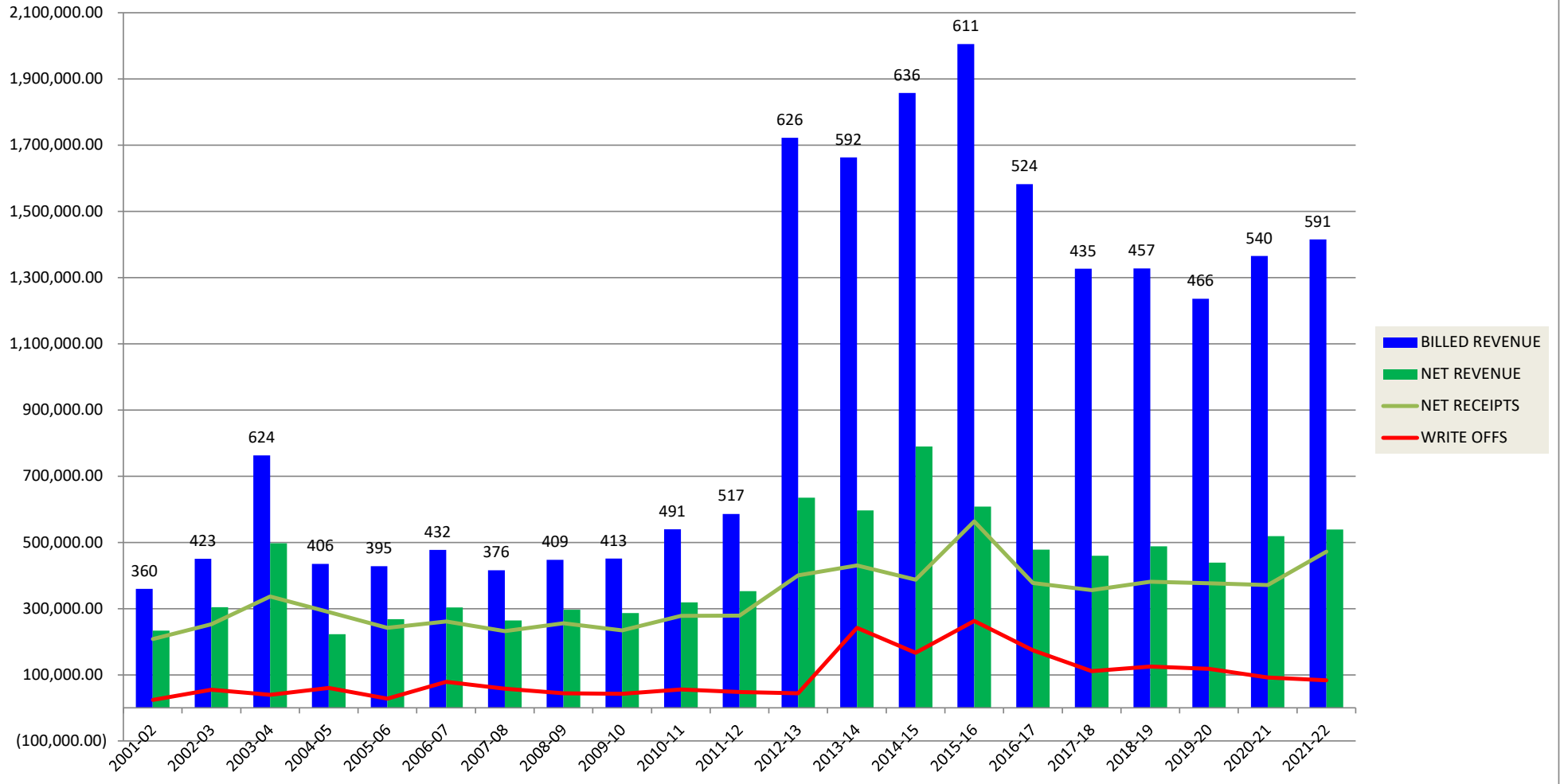


38 BY: SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
39 DEVIN HOBERG, President, Board of Directors  
40  
41 ATTEST: Gloria Fong, Clerk to the Board of Directors

# 'Exhibit A'

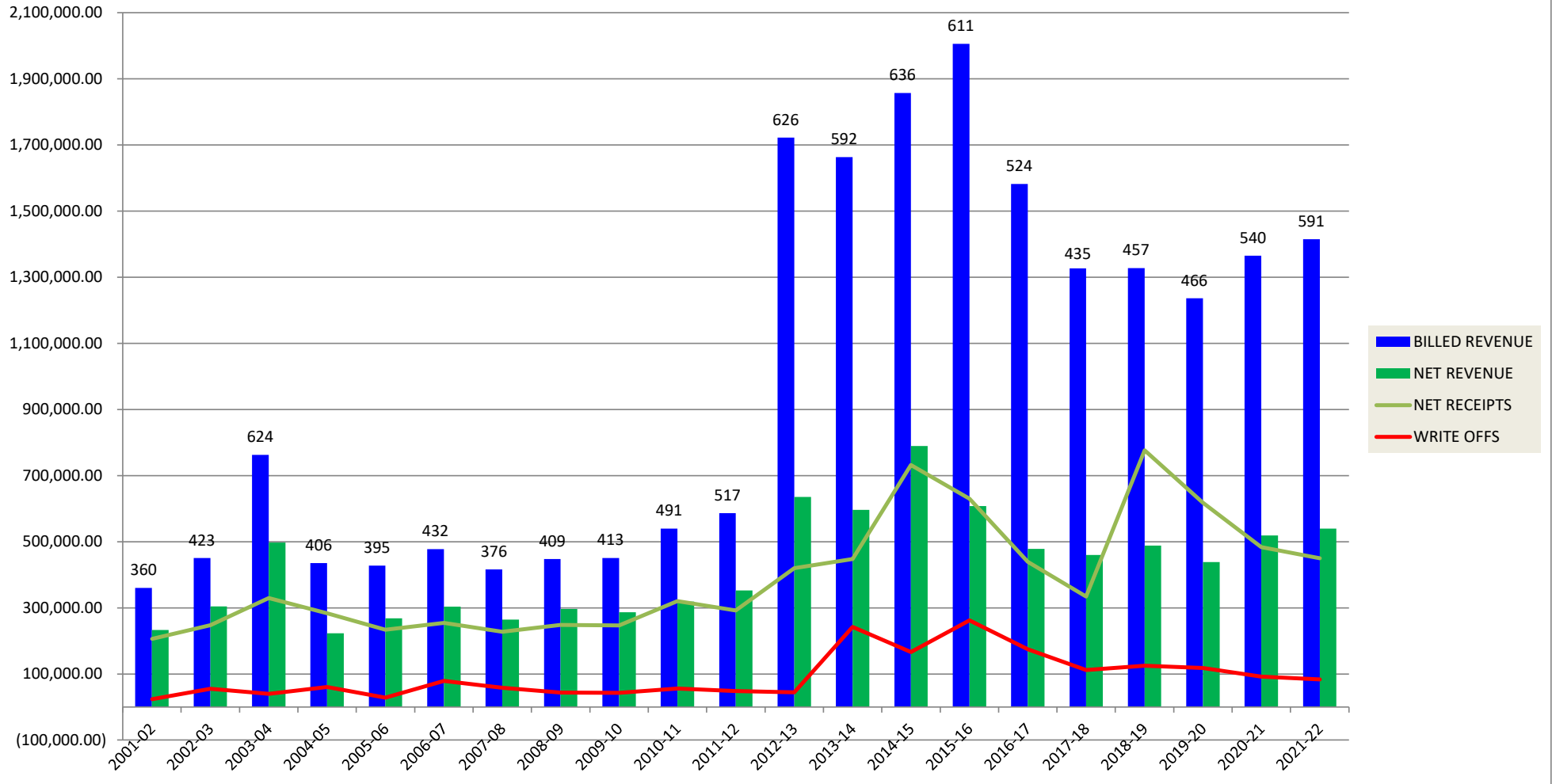
SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT Ambulance Revenue Summary (with GEMT & IGT)									
FY	GEMT	DATE	IGT CONT	IGT DEP DATE	IGT CK AMT	IGT RETURN	TRANS AMT	RESERVE BAL	
09-10	\$ 18,117.60								
10-11	\$ 35,390.47								
11-12	\$ 24,063.00								
12-13	\$ 24,048.00								
13-14	\$ 28,599.00								
14-15	\$ 17,428.72	10/31/2016	\$ 358,636.00	1/18/2017	712,406.04	\$ 353,770.04	353,770.00		IGT RETURN AMT
							(166,000.00)	187,770.00	Increase Reserves (RES 2016-17-13-CPR system & accessories)
15-16	\$ 2,116.52	8/23/2017	\$ 80,347.00	12/5/2017	164,796.54	\$ 84,449.54	84,449.00	272,219.00	Increase Reserves (RES 2017-18-10)
							(132,300.00)	139,919.00	Decrease Reserves (RES 2017-18-22)
16-17	\$ 616.54	4/04/2018	\$ 80,347.00	6/20/2018	159,762.67	\$ 79,415.67	79,415.00	219,334.00	Increase Reserves per FY 2019-20 Adopted Budget
							84,449.00	303,783.00	Increase Reserves per FY 2019-20 Adopted Budget
							25,000.00	328,783.00	Increase Reserves per FY 2019-20 Adopted Budget (2nd of 5 RHCD Grant Funds)
17-18	\$ 6,068.00	3/27/2019	\$ 33,038.00	6/19/2019	53,339.48	\$ 20,301.48			
18-19		3/13/2020	\$ 268,384.00	5/1/2020	677,500.75	\$ 409,116.75	409,000.00	737,783.00	Increase Reserves per FY 2020-21 Adopted Budget
							25,000.00	762,783.00	Increase Reserves per FY 2020-21 Adopted Budget (3rd of 5 RHCD Grant Funds)
19-20		4/20/2021	\$ 166,857.00	7/22/2021	422,273.10	\$ 255,416.10	255,416.00	1,018,199.00	Increase Reserves per FY 2021-22 Adopted Budget
							25,000.00	1,043,199.00	Increase Reserves per FY 2021-22 Adopted Budget (4th of 5 RHCD Grant Funds)
							(25,226.00)	1,017,973.00	Decrease Reserves (RES 2021-22-22-50% towards Office Furniture)
							(84,449.00)	933,524.00	Decrease Reserves (RES 2021-22-24)
							20,301.00	953,825.00	Increase Reserves (RES 2021-22-24)
19-20 Jun-Dec		10/18/2021	\$ 86,471.00	3/16/2022	213,386.62	\$ 126,915.62	126,915.00	1,080,740.00	Increase Reserves (RES 2021-22-24)
							25,000.00	1,105,740.00	Increase Reserves per FY 2022-23 Adopted Budget (5th of 5 RHCD Grant Funds)

## South Lake County Fire Protection District Ambulance Revenue - Grand Totals



Footnote: 2003-04 - IFT participation  
 2012-13 - rate change  
 2021-22 - rolling 12-month ending April

## South Lake County Fire Protection District Ambulance Revenue - Grand Totals w-GEMT, IGT



Footnote: 2003-04 - IFT participation  
 2012-13 - rate change  
 2021-22 - rolling 12-month ending April





**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

**DATE:** May 13, 2022

**TO:** Board of Directors

**FROM:**   
Gloria Fong  
Staff Services Analyst

**SUBJECT:** Resolution No 2021-22-28, A Resolution to Accept the Proposal Contract with Archilogix for Architectural Services

The subject resolution is for the Board's consideration. The resolution accepts Archilogix's proposal contract for architectural services for the Hidden Valley Lake Fire Station expansion project.

Please note that this has been placed under the consent calendar items section of the agenda as the Board has approved Archilogix for architectural services at the March 15, 2022 meeting. If the Board wishes to discuss the proposal and or make changes to it, it will need agree to pull this from the consent calendar items for further discussion, motion to approve the consent calendar items without this resolution, and then a separate motion to approve this resolution.

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

3  
4 **RESOLUTION NO. 2021-22 28**

5 **A RESOLUTION TO ACCEPT THE PROPOSAL CONTRACT**  
6 **WITH ARCHIOLOGIX FOR ARCHITECTURAL SERVICES**  
7

8 **WHEREAS**, Board of Directors of the South Lake County Fire Protection District awarded  
9 Skiles & Associates, Inc the bid for the Consultant of the Hidden Valley Lake Fire Station expansion  
10 at the September 21, 2021 meeting; and

11 **WHEREAS**, Board of Directors of the South Lake County Fire Protection District approved  
12 Skiles & Associates, Inc's recommendation to hire Archilogix to design the Hidden Valley Lake Fire  
13 expansion at the March 15, 2022 meeting; and

14 **WHEREAS**, the Board of Directors of the South Lake County Fire Protection District has  
15 reviewed the Proposal Contract for Architectural Services for the Hidden Valley Lake Fire Station  
16 Expansion Project attached hereto.

17 **NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors of South Lake County  
18 Fire Protection District hereby approves attached agreement and authorizes the Board President to  
19 execute said agreement.

20 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South  
21 Lake County Fire Protection District on the 17<sup>th</sup> day of May, 2022, by the following vote:

22 AYES:

23 NOES:

24 ABSENT OR NOT VOTING:

25  
26 BY: SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT  
27 DEVIN HOBERG, President, Board of Directors

28  
29 ATTEST: Gloria Fong, Clerk to the Board of Directors

## PROPOSAL CONTRACT FOR ARCHITECTURAL SERVICES

April 29, 2022

### The Architect:

ArchiLOGIX (ALX)  
427 Mendocino Ave, Suite 150  
Santa Rosa, CA 95401

### Proposal to (Client):

Mike Wink  
Battalion Chief  
South Lake County Fire Protection District  
21095 State Highway 175  
Middletown, CA 95461

### For the Project:

Hidden Valley Lake Fire Station Expansion Project  
19287 Hartman Road  
Hidden Valley Lake, CA 95467

### Project Description / Objectives:

Enable the South Lake County Fire Protection District (SLCFPD) to make strategic planning, design, and construction decisions for the expansion of the existing Hidden Valley Lake Fire Station. The focus of the design and engineering will be the result of facility programming and needs assessment planning, responsive fire station building(s) and site development concepts and cost model budgeting to guide this important expansion. Critical steps include:

1. Develop outline building program information. Prepare building floor plans using the design work from the Fire District and site survey information that will ALX describe the expansion options.
2. Assist South Lake County Fire Protection District and Skiles & Associates Inc. with the development of a cost model budget for the expansion/build out on the existing fire station site. The scope will include new fire station essential service buildings and related on-site improvements. The cost model will reflect a review of different but suitable building framing systems.
3. ALX will provide design drawings and support material that explain the new fire station buildings layout options and site planning concepts in a manner appropriate for presentations to the SLCFPD Board of Directors as well as other key stakeholders required to support the project.



## **Part One – Programming - Fire Station Building and Site Development Design Criteria**

### Orientation Conference

The ArchiLOGIX (ALX) project team, South Lake County Fire Protections District representatives and Skiles & Associates Inc will hold a project kickoff meeting to confirm project goals and objectives, overall project schedule, and to develop the work plan to accomplish these items. A project management approach will be described and agreed upon about the establishment of clear lines of communication, project tasks, associated deliverables, and Fire District / consultant team responsibilities. A strategy about the interface with Lake County Planning and Building Departments will be flushed out.

### Space Needs Analysis

As a way to complete the programming work created to date by SLCFPD, ArchiLOGIX will formulate a Needs Assessment Goal Statement that will serve as a basis for the design of the new fire station buildings as well as related site improvements. Through a meeting with the Fire District, ALX will confirm space needs as well as functional relationships that impact the daily operations for the Hidden Valley Lake Fire Station complex.

#### Summary Tasks:

- Analysis to Optimize Space to Operational Practices
- Current Space Utilization
- Preferred Space Utilization to achieve:
  - Optimal Access and Egress
  - Operational Efficiency
  - Safety of Workforce, Public, and Visitors
  - Reduced Maintenance Activities
  - Reduced Maintenance and Operating Costs

### Room Arrangements & Design Criteria

ALX, building on the space needs analysis, will review all design drawings issued to date from the Fire District. From this information we'll further evaluate operational criteria, refine, and eliminate redundancy of the space needs for staff, lock-in space need's adjacencies, and supporting equipment and furnishings that will be the basis of future building concepts. A comprehensive list of all standard and specialty equipment / furnishings is crucial to the design of each programmed space. Floor plan diagrams will graphically depict this information.

#### Summary:

- Confirm room design criteria as a basis of completing Schematic Design

### Analyze Existing Site Conditions & Code Requirements

ALX will review existing site conditions with survey information provided by SLCFPD. Information should include all existing buildings and site improvements.

ALX will prepare a preliminary review of building codes that impact the project including ADA compliance. ALX will review the project with impacted Lake County Departments including those required for plan review and approvals to confirm their process and to express any time sensitive aspects of our project.

### Comprehensive Project Budget

As noted above, through a cost modeling process, a project budget will be developed which will include all known components of the overall project cost. Working in conjunction with SLCFPD and Skiles & Associates, the budget will be prepared to include station and site development construction costs, professional fees, furnishings, permits, special inspections, owner equipment, administrative costs, and project contingencies. The project budget will inform the schematic design work and the building site development permit drawings.

## **Part Two - Schematic Design**

ArchiLOGIX will complete the schematic design phase of work. This work will include schematic drawings of the building floor plans as well as development of the exterior building elevations that are influenced by the floor plan diagrams prepared by ALX and review by SLCFPD. Site improvement plans will be developed showing how the new buildings relate to the existing fire station and how vehicular circulation works on-site. Exterior building design options will acknowledge adjacent buildings near our site that have an overall aesthetic that should be reflected in the new fire station buildings but also work with our construction budget.

The design and engineering work will be reviewed by SLCFPD during progress meetings with ALX and other consultant team members.

ALX will submit for Lake County Planning approvals including applications, drawing exhibits and other required information to complete the entitlement and planning review process. ALX will represent the Fire District at public hearings as necessary.

#### Anticipated Products:

- Schematic level site plan, floor plans, and exterior building elevation drawings
- 3D building modeling of all design concepts

### Schematic Engineering

Concurrent with the schematic design process, the project team will begin the schematic engineering of the approved fire station expansion buildings. This will include schematic civil, structural, mechanical, and electrical designs and preliminary architectural detailing and material selections.

### **Part Three - Design Development**

Once SLCFPD approves the schematic design, the focus of the design development phase is to resolve the exact size, profile, and character of the building's interior and exterior design concepts as a basis for final construction documents. ALX and the consultant team will use this phase of work to pull together all the components and refine the engineering and material decisions made in the schematic design phase. SLCFPD participation in this process is essential. Decisions made during this phase will need reconcile the cost of construction with the operational effectiveness and maintenance of the new fire station buildings. Our main tasks will be the production of dimensioned floor plans, building sections and exterior and interior elevations to fix the size and configuration of the building spaces/rooms. In addition, we will create preliminary door and window schedules, a refined interior finish schedule and further development of detailing concepts as well as refinement of the engineered building systems including:

- Refined structural engineering
- Refined mechanical design
- Refined plumbing layout and fixture schedule
- Refined electrical design and fixture schedule

#### Work Product:

- Building and site improvement design development drawings
- Outline product specifications with Part 1, General and Product Listings

### **Part Four - Construction Documents**

ALX and the consultant team will prepare construction documents (drawings and specifications). The construction documents will include plans, finish material and building system specifications, as well as engineering reports and calculations. ArchiLOGIX assumes the project will be designed and constructed using applicable codes as adopted by Lake County as well SLCFPD fire prevention criteria.

ALX anticipates submittals at 60% and 90% completion of construction documents. The 60% submittal shall include drawings and a review of cost information to assess how it is tracking with the approved construction budget. The 90% submittal shall include drawings, specifications, and reference to the final statement of probable construction cost.

After a review by SLCFPD as well as ArchiLOGIX and the consultant team, the 90% plans (including corrections in response to the Fire Department building committee review) shall be submitted to Lake County's Building Department for their building permit plan check process. During this time, ArchiLOGIX will perform another in-house quality control review of the construction documents.

Upon receiving the County's as well as Fire District fire prevention plan check comments, ArchiLOGIX and the consultant team will respond to plan check comments and resubmit for building permit issuance. The plans incorporating the plan check comments/revisions as well as ArchiLOGIX quality control revisions shall be considered the 100% bidding/construction set.

**Anticipated Products:**

- Complete building and site improvement construction drawings
- Complete product specifications
- Complete equipment and material cut sheets
- Engineering calculations and State of California Title 24 energy documentation and Cal Green compliance (if required)

## **Part 5 - Bidding**

ALX's approach is to establish the means to quickly respond to contractor requests during the bid phase. During bid review and negotiations, the itemized cost modeling / estimate reports will serve as a guideline for adjustment of the General Contractor contracted scope and fixed construction costs. ALX will provide additional assistance in the evaluation of bid submittals and will recommend a general contractor (if needed)

**Anticipated Products:**

- Preparation of bidder's clarification requests, documents with bidding bulletins/addenda
- Bid evaluation

**Meetings:**

- One (1) pre-bid conference
- One (1) bid opening

## **Part 6 - Construction Phase Observation and Contract Administration**

This includes attendance at a pre-construction meeting, review of construction progresses every two weeks, construction progress review by sub-consultants as needed, submittal and shop drawing review, clarifications/field questions, review of Contractor Application for Payment and review of Change Orders as well as preparation of Architect's Supplemental Instructions.

#### Anticipated Products:

- Written responses and graphic exhibits for supplemental instructions
- Submittal and sample review
- Change Order documents (Review only)
- Preparation of Construction Punch List

### Schedule

A detailed schedule will be developed that explains the scope of work for ALX, work assignments for SLCFPD staff and milestone dates for completion for all team members. This scheduling tool **does not** include time required by Fire District Board of Directors and staff to complete their assignments as well as any Lake County regulatory reviews.

### Assumptions

ALX's architectural fee and scope of work has been shaped by the following assumptions and acknowledgements:

SLCFPD and Skiles & Associates will assist with the preparation of a cost model construction budget that can be used to inform a design direction for schematic design, design development and construction document phases of the project and to ensure that the building design is tracking through estimating updates at the completion of each phase of work.

The proposed fee assumes a typical review / refinement of cost related changes and modifications to the exterior and interior design concepts. If SLCFPD requires a "value engineering" phase of work that will impact the project scope, budget, and schedule, ALX will be compensated separately from the fees in this agreement.

SLCFPD will provide:

- Site survey (typography, existing site structures, creek profiles, street frontage conditions)
- Geotech Report
- Previous environmental analysis for the site
- Needs assessment programming, and design information to guide ALX Part One investigative scope of work as well as schematic design
- As-built information for the existing fire station for reference only.

Meetings with SLCFPD, Lake County Planning and Building Department representatives and approval boards and commissions as well as other community stakeholders (ex. Hidden Valley HOA) shall be billed on an hourly basis.

ALX scope of work and proposed fee structure covers architectural and interior design, civil, structural, mechanical, plumbing, and electrical engineering. It also includes an energy compliance consultant for Title 24, Cal Green and if required other climate action analysis and documentation. The proposed fees will cover an accessibility consultant for ADA compliance.

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ALX will use the *AIA B109 Standard Form of Agreement Between Owner and Architect* for the scope of work described in Part 3 - Design Development, Part 4 – Construction Documents, Part 5 – Bidding and Part 6 - Construction Observation and Contract Administration. Parts One and Two will be covered contractually with this letter agreement.

## Compensation

Using the assumptions and acknowledgments listed above, this proposal initiates an hourly agreement for the architectural services to complete Parts One and Two. The estimated fee range are to help SLCFPD budget for our services. ALX will review and report out monthly to SLCFPD how the estimated fee range is holding. If the estimated fee range is not sufficient, ALX will address this situation and proposed adjustments to be discussed and approved by SLCFPD. If the entire estimated fee range is not required, ALX will not bill for the unused portion.

The engineering and specialty consultant fees will be an hourly / fixed fee arrangement for Parts One and Two and will be brought forward once we receive them and will be attached to this letter agreement as a supplemental exhibit.

For ALX and all engineering and specialty consultants, a fixed fee will be prepared for Parts Three and Four. The fixed fee is based on the completion of Parts One and Two with approval from SLCFPD for the proposed design, as well as confirmation that the project is tracking with the approved construction budget. Parts Five and Six will be an hourly arrangement for ALX and the engineering and specialty consultants as well. This fee information will be submitted and memorialized contractually as part of the AIA B109 Agreement.

Please note, hourly and/or fixed fees do not cover reimbursable expenses as described in Exhibit A-1 / Terms and Conditions - 2022.

## Proposed fee structure for ArchiLOGIX (ALX):

Parts One and Two – **Programming and Schematic design** is billed on an hourly basis. **The fee range for budgeting purposes is \$40,000.00 to \$47,000.00**

Parts Three and Four - **Design Development and Construction Documents** will be billed on a fixed fee basis. This fixed fee amount will be confirmed at the completion of Parts One and Two and will be submitted / memorialized contractually as part of the AIA B109 Agreement.

Parts Five and Six – **Bidding as well as Construction Observation and Contract Administration** will be billed hourly and submitted / memorialized contractually as part of the AIA B109 Agreement.

## Attachments:

Exhibit A-1 / Terms and Conditions 2022

**EXHIBIT A-1  
TERMS AND CONDITIONS  
2022**

Date: April 29, 2022

The terms and conditions set forth below (the "Terms and Conditions") are incorporated into that certain Proposal Contract for Architectural Services (the "Agreement"), dated April 29, 2022, by and between, ARCHILOGIX, a California corporation ("ARCHILOGIX"), and South Lake County Fire Protection District (the "Client"). The Terms and Conditions shall constitute a part of the Agreement and are hereby incorporated herein by reference. In the event of a conflict between the Terms and Conditions and the Agreement, the Terms and Conditions shall control. All terms used but not defined in the Terms and Conditions shall have the meanings ascribed to such terms in the Agreement. From and after the date of first set forth above, all references to the Agreement, including herein, shall be deemed to refer collectively to the Agreement and the Terms and Conditions.

**EMPLOYEE RATES (HOURLY)**

Principal	\$225.00
Senior Project Manager	\$150.00
Project Manager	\$135.00
Project Architect	\$125.00
Job Captain	\$120.00
Planner	\$120.00
Designer	\$95.00
Administrative	\$75.00
Intern	\$50.00

Hourly rates vary according to employee experience and proficiency and may be adjusted from time to time to reflect current costs and changes in employee classifications. Overtime, for hourly employees if requested, shall be charged at 1.5x the standard hourly rate, depending upon the employee wage multiplier required by law.

**CLIENT RESPONSIBILITIES:**

The Client shall furnish information and shall review ARCHILOGIX work and provide decisions as expeditiously as necessary for the orderly progress of the Project and of ARCHILOGIX's services.

The Client names **Battalion Chief Mike Wink**, as its agent, authorized representative, and contact person for all purposes under the Agreement.

The parties agree that they will execute such other instruments and documents as are or may become necessary or convenient to carry out the intent and purposes of the Agreement.

ARCHILOGIX agrees to strive to perform the services set forth in the Agreement in accordance with generally accepted professional practice, as applicable, in the same or similar localities, at the time the services are performed. ARCHILOGIX DISCLAIMS ALL OTHER WARRANTIES, EXPRESS, IMPLIED, OR STATUTORY, INCLUDING, WITHOUT LIMITATION, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. ARCHILOGIX HAS NOT AUTHORIZED ANYONE TO MAKE ANY REPRESENTATION OR WARRANTY OTHER THAN AS PROVIDED HEREIN. THE FOREGOING AND THE LIMITATION OF REMEDIES SECTION BELOW STATES THE ENTIRE WARRANTY LIABILITY OF ARCHILOGIX.

**SUBCONSULTANT EXPENSES:** The fee for sub-consultants of ARCHILOGIX is at actual cost plus 10% to cover our overhead and administrative expenses. Typical sub-consultants may include:

Structural Engineer	Geological Consultant	Civil Engineer
Mechanical Engineer	Arborist	Archaeological Consultant
Electrical Engineer	Soils Consultant	Traffic Consultant
Landscape Architect	Cost Consultant	Energy Consultant

**REIMBURSABLE EXPENSES:** The Client shall reimburse ARCHILOGIX for incidental expenses incurred by ARCHILOGIX, or any subconsultant they may hire in the interest of the Agreement, at actual cost plus 10% to cover our overhead and administrative expenses. Reimbursable expenses include, but are not limited to reproduction, postage and handling of drawings and documents, long distance communications, fees paid to authorities having jurisdiction over the Project, the expense of any additional insurance requested by the Client in excess of that normally



carried by ARCHILOGIX or its subconsultants, and the following if authorized by the Client: travel expenses for work outside of the CITY OF SANTA ROSA, renderings and models, and the expense of overtime work requiring higher than regular rates. Reimbursable automobile travel mileage will be billed at the current IRS business standard mileage rate

**ARCHILOGIX REPRODUCTIONS:** Photocopies: \$.20 per standard B/W copy; \$.50 for standard color sheet; \$1.00 for 11x17 color sheet. All other types of ARCHILOGIX reproductions such as blueprinting, process camera, typesetting and printing shall be billed at the local vendor's current rate plus 10% to cover our overhead and administrative expenses.

**FEES AND PAYMENTS:** Fees for employee rates, subconsultant expenses, reimbursable expenses, and ARCHILOGIX reproductions shall be billed to the Client on a percentage of completion or on an as-performed basis as agreed by the parties. PAYMENT SHALL BE DUE AND PAYABLE UPON PRESENTATION. In order to defray carrying charges resulting from delayed payments, a finance charge at 1.5% per month shall be added to the unpaid balance after forty-five (45) days from the date of the ARCHILOGIX invoice.

**COMMENCEMENT OF WORK:** ARCHILOGIX's work will commence immediately upon receipt of your signed authorization to proceed. If notice to proceed is delayed beyond thirty (30) days, it is understood that the terms and conditions of the Agreement are subject to revision.

**TERMINATION, SUSPENSION OR ABANDONMENT:** Failure of the Client to make payments to ARCHILOGIX when due in accordance with the Agreement shall be considered substantial nonperformance and cause for termination. If the Client fails to make payment when due ARCHILOGIX for services and expenses, ARCHILOGIX may, upon seven (7) days written notice to the Client, suspend performance of services under the Agreement. Unless payment in full is received by ARCHILOGIX within seven (7) days of the date of the notice, the suspension shall take effect without further notice. In the event of a suspension of services, ARCHILOGIX shall have no liability to the Client for delay, damage, loss of agency approvals; loss of financing, interest expenses, etc. caused the Client because of such suspension of service, and ARCHILOGIX shall have no further duties or obligations under the Agreement.

**ADDITIONAL SERVICES:** If ARCHILOGIX is requested by the Client to perform service or incur subconsultant expenses due to changes ordered by the Client, or to expand or modify the scope of services specified in the Agreement, the Client agrees to pay ARCHILOGIX in accordance with the Employee Rates and Subconsultant Expenses described above, and any other provisions of the Agreement.

**INSURANCE AND PROFESSIONAL LIABILITY:** ARCHILOGIX maintains insurance and will protect the Client from claims under the Workers' Compensation laws and from General Liability claims for bodily injury, death, or property damage which may arise from the negligent performance of ARCHILOGIX employees in the functions and services required under the Agreement. The Client hereby agrees that to the fullest extent permitted by law ARCHILOGIX total liability to the Client for any and all injuries, claims, losses, expenses or damages whatsoever arising out of or in any way relating to the Project, the site or the Agreement from any cause or causes, including but not limited to, ARCHILOGIX's negligence, errors, omissions, strict liability, breach of contract or breach of warranty, shall not exceed the total amount of ArchiLOGIX's insurance limits currently in-place. The parties further agree that, to the fullest extent permitted by law, neither party shall be liable to the other for any special, indirect or consequential damages. Both parties agree that it is impracticable or extremely difficult to determine the full range and extent of any damages that might be caused the Client from a breach of the Agreement by ARCHILOGIX at some unforeseen time in the future. Accordingly, the parties agree that it is in their best interests to quantify and limit the full range and extent of damages that may be awarded or due as a result of ARCHILOGIX's performance under the Agreement.

**TITLE:** It is understood and agreed that all work product including, without limitation, originals of all calculations, drawings, specifications, and other documents developed for the Project remain the property of ARCHILOGIX with all rights reserved.

**SUCCESSORS AND ASSIGNS:** No party may assign or delegate any rights or obligations under the Agreement without the prior written consent of the other party. Any assignment or purported assignment in violation of the Agreement shall be null and void. Subject to the foregoing, the Agreement shall be binding upon, and shall inure to the benefit of, Assignor and Assignee and their respective successors and assigns. No failure on the part of a party hereto or any of its agents to exercise, and no course of dealing with respect to, and no delay in exercising, any right, power or remedy hereunder shall constitute a waiver thereof and the waiver by any party of any right or remedy under the Agreement on any one occasion shall not be deemed a waiver of such right or remedy on any subsequent occasion.

**INDEMNIFICATION:** The Client shall defend, indemnify and hold harmless ARCHILOGIX and its directors, officers, shareholders, employees, contractors, subcontractors, agents or affiliates from and against any and all suits, actions, legal or administrative proceedings, claims, demands, actual damages, fines, punitive damages, losses, costs, liabilities, interest and attorneys' fees (including any such fees and expenses incurred in enforcing this indemnity) which, irrespective of ARCHILOGIX's negligence result from, arise out of, or are in any way connected with the acts or omissions of the Client, the Client's officers, directors, members, managers, partners, shareholders, employees, agents, contractors, subcontractors and all of their employees or agents. The Client's obligations set forth in this Paragraph shall survive the termination of the Agreement.

**NOTICE:** Any notice required or permitted under the Agreement shall be in writing and shall be delivered to the party at the address set forth on the signature page, or at such other address as such party may designate by ten (10) days' advance written notice to the other parties. Notice shall be deemed effective upon actual receipt, upon one (1) business day after being sent by overnight courier, or upon three (3) business days after being sent by registered or certified mail, return receipt requested.



**GOVERNING LAW; VENUE:** The Agreement shall be governed by the laws of the State of California as applied to agreements among California residents entered into and to be performed entirely within California. The parties hereby acknowledge and agree that the Agreement was made in Sonoma County, California, and hereby consent to the exclusive jurisdiction and venue of such county. If any legal action is instituted in connection with the Agreement, the prevailing party or parties shall be entitled to reasonable attorney's fees in addition to all other recoverable costs and damages.

**DISPUTE RESOLUTION:** If any claim, controversy, or dispute of any kind whatsoever (a "Dispute") shall arise among the parties (including their subsidiaries and affiliates) in connection with, relating to, or arising out of the Agreement or any other agreement contemplated hereby, including without limitation, the interpretation, performance, non-performance, or termination hereof or thereof, the parties shall initially attempt to settle such Dispute through mutual discussion. Such request shall be made by any party hereto by written notice to the other parties referencing this provision. If such Dispute has not been resolved through mutual discussion within thirty (30) days following such notice, such Dispute shall be settled by binding arbitration in Sonoma County, California, through The Arbitration and Mediation Center ("AMC") or such other mediation service or individual mediator mutually agreeable to the parties, prior to any recourse to arbitration. Arbitration shall be conducted in accordance with the California Arbitration Act, section 1280-1294.2 of the California Code of Civil Procedure, provided such rules are not inconsistent with the express provisions set forth in the Agreement. Arbitration shall be conducted by one (1) arbitrator with AMC's panel or such other arbitrator mutually agreeable to the parties, and judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. Discovery may be conducted if determined necessary or appropriate by the arbitrator but shall limit such discovery to the minimum necessary for preparation of the parties' prosecution and defense of any claim made in arbitration. Costs of arbitration (including attorneys' fees and expenses) shall be made a part of the arbitrator's award to the prevailing party.

**CONSTRUCTION:** The titles and subtitles used in the Agreement are used for convenience only and shall not be considered in construing or interpreting the Agreement. Every covenant, term, and provision of the Agreement shall be construed simply according to its fair meaning and not strictly for or against any party. All words used herein will be construed to be of the gender or number the circumstances require. Terms that are not specifically defined herein shall be given their ordinary meaning. Whenever possible, each provision of the Agreement shall be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of the Agreement shall be or become prohibited or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity without invalidating the remainder of such provision or the remaining provisions of the Agreement

**FORCE MAJEURE:** Neither party shall be liable for any damages, including liquidated damages, for delays in performance or failure to perform its obligations under the Agreement due to unforeseeable events beyond such party's control and without the fault or negligence of such party, including without limitation, acts of God, acts of government, strikes, and unusually severe weather.

**LIMITATION OF LIABILITY:** the Client hereby agrees that, to the fullest extent permitted by law, ARCHILOGIX's total liability to the Client for any and all injuries, claims, losses, expenses or damages whatsoever arising out of or in any way related to the Project or the Agreement from any cause or causes including but not limited to ARCHILOGIX's negligence, errors, omissions, strict liability, breach of contract or breach of warranty shall not exceed the total compensation due to ARCHILOGIX's under the Agreement. Additionally, the Client hereby agrees that to the fullest extent permitted by law, ARCHILOGIX shall not be liable to the Client for any special, indirect or consequential damages whatsoever, whether caused by ARCHILOGIX 's negligence, errors, omissions, strict liability, breach of contract, breach of warranty or other cause or causes whatsoever, including but not limited to, loss of use of equipment or facility, and loss of profits or revenue. The liability limits set forth in this Paragraph shall survive the termination of the Agreement.

**ENTIRE AGREEMENT:** The Agreement, including any exhibits attached hereto and any other agreements and schedules to be entered into in connection with the transactions contemplated hereby, constitutes and embodies the entire understanding and agreement of the parties hereto relating to the subject matter hereof and supersedes all prior and contemporaneous agreements, representations and understandings of the parties hereto, whether written or oral.

**COUNTERPARTS.** The Agreement (including the Terms and Conditions) may be executed in any number of counterparts.

**ARCHILOGIX:**

By:  \_\_\_\_\_  
(signature)

Peter Stanley  
(print name)

President  
(title)

Address for Notice:  
427 Mendocino Avenue, Suite 150  
Santa Rosa, CA 95401

**Client:**

By: \_\_\_\_\_  
(signature)

\_\_\_\_\_  
(print name)

\_\_\_\_\_  
(title)

Address for Notice:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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This letter agreement, including the above noted attachments, constitutes the entire Agreement between the parties for Part One – Programming - Fire Station Building and Site Development Design Criteria as well as Part Two – Schematic Design.

Please sign and return the original. Both parties must initial negotiated changes.

**ACCEPTANCE**

**ArchiLOGIX, a California corporation**

**South Lake County Fire Protection District**

By: Mitchell S. Comb

\_\_\_\_\_

Date: April 29, 2022

\_\_\_\_\_