



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, October 19, 2021 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/85733192443>

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


Meeting ID: 857 3319 2443

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

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
 - 7.g. Written correspondence: Thank you from the Northshore Fire Support Team Association.
 8. Regular Items:
 - 8.a. Consideration for ordering replacement of Ambulance 6211 (M6211) for 2023 in amount of \$266,641. Placed on the agenda by Chief Paul Duncan, Battalion Chief Mike Wink.
 MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
 - 8.b. Consideration for purchase of Operation Force Multiplier items (300 each, hand tools and 2.5-gallon water fire extinguishers, brackets) in amount of \$55,000 with contingency funds. Placed on the agenda by Chief Paul Duncan, Battalion Chief Mike Wink.
 MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
 - 8.c. Consideration for acceptance of Fiscal Year Ending June 30, 2018 Financial Statements prepared by Fechter & Co., CPAs. Placed on agenda by Staff Services Analyst Gloria Fong.
 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. October 5, 2021 Special Meeting Minutes
 - 9.b. Warrants
 - 9.b.1. October
 - 9.b.2. September - corrected
- MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN _____
10. Motion to Adjourn Meeting:

Posted October 15, 2021 by,  Gloria Fong, Clerk to the Board of Directors

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

SOUTH LAKE FIRE SAFE COUNCIL
September 1, 2021
Meeting Minutes

Call to Order – 2 pm – Black, Englander, Valderrama, Peterson, Wenckus Deb Sally present and Littlefield by zoom.

Previous Meeting Minutes - Approved

President's Report –

1. Have a booth at Middletown Friday Farmer's Market
2. CLERC wants a letter of support for a new grant for clearing lots throughout Lake County
3. California Fire Safe Conference + Awards Oct 5th and 6th. Peterson to attend.

Treasurer's Report

Bank Balance – \$12,266.10
Expenses - \$8800.00
Income - \$8871.00
Correspondence –
Membership Info - 68

Committee Reports

Chipping – 24 sites- had to stop a couple of times due to weather conditions

Web Site – Looking for a new person to work on website

Facebook –

Publicity -

Lake County Risk Reduction Authority –

1. Including tribes and trying to include water districts at monthly meetings
2. Exploring BRIC Grant - Building Resilient Infrastructure and Communities – FEMA Grant
3. CMAT report is finalized and contains many suggestions for implementation.
4. Housing Safety Review triggered everytime housing is updated.

20th Anniversary Celebration – Work on SLFSC History

Website Update – Executive meeting on 9/15 @ 2pm to discuss ideas

Middletown Farmers' Market – Send letter and let them know we will attend this week.

M/S/C: Englander/Valderrama: Purchase 2 tables and 2 chairs not to exceed \$125 for outreach events.

Volunteers for County Fair –Contact Laurie Hutchinson

Firewise Communities: September is National Disaster Preparedness Month.

Agenda Items for Next Meeting:

Meeting adjourned.

SOUTH LAKE FIRE SAFE COUNCIL
October 6, 2021
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 –

Community Updates:

Anderson Springs

Cobb

HVL

Noble Ranch

Rancheria

CalFire

CLERC

Agenda Items for Next Meeting

North Division Operations:

Boggs Mountain hosted their Base Review at the Helitack Base. Leadership from Sacramento, Aviation Management Unit (AMU), Tactical Air Operations (TAO), and North Region attended. AMU and TAO gave the facility and program high marks during the review.

The 104 Firehawk will be swapped out for a couple of weeks while it receives maintenance in Sacramento. Currently scheduled as the 'new' Copter 101 for Howard Forest, it will be in place until 104 returns from AMU. The 101 Copter will not be called 101 (because we can't have 2 of them simultaneously), so the tail number on dispatches will designate it (482 Delta Foxtrot).

Camp Operations:

While staffing continues to be a challenge, we are preparing for the biannual Camp Audit conducted during the second week in January.

South Lake Operations:

Several structure fires in the District over the last couple of weeks. Crews did an outstanding job of extinguishing, protecting exposures, and overhauling.

When talking to residents, remind them wood stoves and fireplaces should be cleaned before starting the winter wood heating season. We always see a couple of preventable fires caused by creosote build-up.

Operation "Force Multiplier" completed another day of providing hand tools, extinguishers, and mounting brackets to our District Residents.

Volunteer applications went live two weeks ago. To date, the District has processed five requests from residents who have expressed interest, and interviews will be scheduled soon for those that applied.

The online burn permit process is being improved and will interface with the County of Lake database for addresses when complete.

New tablets for the Board, Secretaries, and Chiefs have been ordered through Verizon. Once they arrive, we will program them and distribute them out.

We will be meeting with the new Consultant for the Hidden Valley Lake Station Remodel.

CDF/SLCF INCIDENT TRACKING FORM

Month September 2021

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	Extrication Eqt Used	Comments: List Number of Patients as Pt x 4 If an IFT, List Destination Here Any Specific Comments, List Here
	9/1	1717	1717			1748 15097	Wardlaw St			1									Cancelled
	9/3	1057	1057	1115	1129	15731	Green Point Ct		1										
	9/3	1130	1131	1138	1240	15735	Black Oak Hill Dr		2										1 PT C2 AHC
	9/3	0638	0638		0638	15746	Lema Ln		3										Cancelled
	9/4	1747	1747	1800	1842	15798	Sycamore Rd										1		Tree Down
	9/4	1959	1959	2005	2125	15811	Golf Rd										2		Tree Down
	9/4	0637	0637	0649	0730	15842	Calistoga St			2									
	9/5	2112	2112	2121	2306	15901	Bottle Rock			3									1 PT to SRM via Calstar 3
	9/5	0140	0140	0151	0306	15915	Gifford Springs Rd										3		Tree down
	9/6	1642	1642	1650	1743	15970	Cobb Blvd										4		Tree Down
	9/6	2119	2119	2128	2145	15994	Dry Creek Cutoff			4									Not as reported
	9/6	0703	703	0715	0830	16010	Hwy 175 x Harrington Flat							1					UTL
	9/7	0819	819		0832	16015	Butts Canyon X Oat Hill			5									Cx
	9/7	1155	1155	1155	1218	16029	Hwy 175 St 62		4										NMM
	9/7	1749	1749		1755	16055	Angelly Way				1								Cx
	9/7	2306	2307	2322	0011	16075	Shingle Springs		5										1 Pt AMA
	9/8	0824	0825		0832	16089	Fairgrounds Village MHP				2								Cx
	9/8	1352	1352		1358	16108	Highway 175						1						Cx
	9/8	1713	1713	1722	1732	16124	S Hwy 29			6									Xport by CHP
	9/8	1933	1933		1936	16142	Soda Bay Rd			7									Cx
	9/9	0411	0411	0420	0450	16260	redwood Rd										5		Tree Down
	9/9	0538	0538		0552	16265	Highway 29			8									Cx
	9/9	0646	0646	0725	0900	16269	Ford Rd					1							Geyers Unit 4
	9/10	1249	1249	1255	1330	16296	Golf Rd		6										1 Pt C2 AHC
	9/10	1359	1359		1430	16300	Liberty Lane					2							Cx
	9/10	1501	1501		1535	16306	Harbin Springs X Big Canyon							2					UTL
	9/11	1108	1108	1120	1125	16365	Black Oak Dr									1			P/A
	9/11	2051	2053		2055	16411	Gunn St		7										CR
	9/12	1537	1540	1550	1615	16462	HWY 175/ Evergreen										6		Haz, electrical
	9/13	1556	1559	1610	1620	16535	HWY 175		8										AMA
	9/15	0829	0833	0843	0905	16643	Bottle Rock			9									AMA
	9/16	0344	0349		0400	16709	Single Springs Dr		9										CR
	9/16	1040	1042	1051	1300	16728	Meadow Dr		10										1 PT C2 AHC
	9/17	1710	1712		1725	16828	Harrington Flat Rd										2		Haz, tree down

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	9/1	927	929	929	1003	15550	Hartmann		1										NMM released to CHP
	9/1	1424	1425	1435	1547	15570	Tiger Wood Ct		2										1 Pt to AHC BLS
	9/1	2239	2241	2251	2315	15593	Valley Oak Dr		3										NMM
	9/2	1838	1840	1841	1851	15652	Hartmann x Mtn Meadow N									1			Animal Rescue
	9/2	1851	1851	1858	1947	15653	Sugar Bush Ct		4										1 Pt to AHC
	9/3	918	919	927	942	15681	Sugar Bush Ct									2			Lift Assist
	9/3	1704	1741		1707	15713	Konocti Terrace		5										Cx
	9/3	2200	2202		2212	15728	Jefferson x Main St		6										Cx
	9/3	2244	2247	2250	19	15730	Lake Ridge Circle		7										1 Pt to AHC
	9/4	1012	1012	1014	1022	15757	Green Point Ct									3			Water Leak
	9/4	1117	1119	1130	1214	15764	McKell		8										1144
	9/4	1214	1214	1224	1238	15767	Moon Ridge		9										NMM
	9/4	1238	1238	1315	1520	15769	Morgan Vly x Knoxville		10										Medical Rescue NMM
	9/4	1802	1804	1807	1831	15803	Mtn Meadow S		11										NMM
	9/5	631	633	641	801	15842	Hwy 29 x Lake St			1									1 Pt to REACH 6
	9/5	1513	1513		1559	15874	Hartmann		12										
	9/6	904	904		906	15929	peony st Clearlake City		13										CR
	9/6	1437	1438		1445	15954	Old hwy 53 Clearlake city		14										CR
	9/6	1456	1456	1500	1505	15956	Old hwy 53 Clearlake city		15										NMM
	9/6	1519	1519	1525	1530	15960	S HWY 29		16										NMM
	9/6	1612	1613	1621	1725	15967	Wagon wheel dr, pope valley		17										AMA
	9/6	1849	1850	1853	1910	15977	Main street		18										NMM
	9/6	2031	2032	2040	2135	15987	Lakeshore dr.		19										NMM
	9/6	2153	2154	2157	2323	16000	Powder Horn Rd		20										1 Pt C3 AHC
	9/7	836	838		900	16015	Buts canyon rd			2									CR
	9/7	1224	1225		1245	16032	RLS HWY 29 MM41			3									CR
	9/7	1751	1751		1752	16055	Angelly way				1								CR
	9/7	2029	2030	2038	2130	16065	Main street		21										1PT C2 AHC
	9/8	1011	1011	1015	1115	16094	Coyote Valley Rd		22										1 PT C2 AHC
	9/8	1218	1218	1225	1330	16099	Highway 29		23										1 PT C2 AHC
	9/8	1815	1815	1820	1935	16133	Deer Hill Rd		24										1 PT C2 AHC
	9/8	2151	2151	2202	2300	16154	Stonegate		25										1 PT C2 AHC
	9/8	28	28		40	16157	RLS MPM 42			4									Cancelled Enroute

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							Street Name													
	9/9	1241	1242	1248	1303	16188		Harbin Springs Rd		26										AMA
	9/10	536	538		559	16265		Hwy 29 x Western Mine			5									Cx
	9/10	648	650		710	16269		West Ford Flat					1							Lightning Fire Woodiwiss w/ report
	9/10	1049	1051	0011	1147	16285		St Stephen		27										1 Pt to AHC BLS
	9/10	1147	1147		1151	16291		Spyglass									1			Alarm Sounding
	9/10	1404	1407	1417	1806	16300		USS Liberty Ln					2							2 Ac Munch w/ report
	9/10	1944	1945	1950	2006	16334		Guenoc Ln		28										AMA
	9/11	1227	1228	1236	1357	16371		Little Peak		29										1 Pt to AHC BLS
	9/11	1551	1553	1557	1607	16388		Old Creek Rd										2		Lift Assist
	9/11	1711	1713	1722	1727	16393		Jefferson Ct										3		Odor Investigation
	9/11	1838	1840		1849	16400		Hwy 175												Alarm Sounding
	9/11	2035	2036	2041	2048	16409		Spyglass		30										NMM
	9/12	0047	0051	0059	0148	16424		Dry Creek Cut off		31										1 Pt to AHC BLS
	9/12	0657	0659	0706	0830	16439		Spyglass		32										REACH 1 to SHM
	9/12	0831	0831	0855	0955	16444		East Rd		33										1 Pt to AHC
	9/12	1542	1544	1554	1633	16463		Hwy 175		34										NMM
	9/13	0739	0741	0745	0759	16500		Knollview		35										NMM
	9/13	0825	0827	0830	0835	16504		Lynx Ct										4		Lift Assist
	9/13	1828	1830	1834	1845	16549		Park Ridge Dr		36										NMM
	9/13	2105	2107	2114	2123	16556		Hwy 29		37										NMM
	9/14	1125	1127		1140	16587		Knowles Ln		38										CR
	9/15	0429	0431	0438	0558	16634		Bush St		39										1 Pt C2 AHC
	9/15	1349	1350		1355	16667		Bush St		40										CR
	9/15	1608	1610	1622	1650	16673		Hwy 29 @ MM 48			6									Non-injury
	9/15	2058	2100	2105	2124	16692		Knollview Dr		41										NMM
	9/16	1843	1845	1858	1955	16768		Lake County Hwy			7									1 Pt; REACH 6 to KPVV
	9/17	0923	0925	0933	1044	16796		S Hwy 29		42										1 Pt AHC
	9/18	1112	1114	1116	1130	16866		Santa Clara Ave X Hwy 175			8									Non-injury
	9/18	1142	1144	1147	1155	16870		Pine St		43										NMM; CHP custody
	9/18	1537	1539	1554	1727	16886		Lake County Hwy			9									2 Pt's AHC
	9/18	1744	1746		1749	16893		RLS			10									CR
	9/19	1917	1919	1925	1930	16962		S Hwy 29 X Central Park Rd		44										NMM
	9/20	0213	0215	0222	0328	16979		Napa Ave		45										1 Pt AHC

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TOTALS:									60	13	1	2	0	0	0	9	0	0		
PREVIOUS:									411	102	19	22	9	6	1	53	30	0	0	
YEAR TO DATE:									471	115	20	24	9	6	1	62	30	0	0	

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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

DATE: October 15, 2021
TO: Board of Directors
FROM: 
Gloria Fong
Staff Services Analyst
SUBJECT: Finance Communications

Upon review of the Special District COVID Funding material, I find that South Lake County Fire Protection District may apply for these funds. The Fire District must meet all the following eligibility requirements:

1. The agency is an independent special district;
2. The district is reporting fiscal impacts due to the COVID-19 public health emergency:
 - a. The district has encountered unanticipated costs due to the pandemic during the eligible period; and/or,
 - b. The district has encountered loss of revenue during the eligible period;
3. The district has not yet received direct COVID-19 fiscal relief from the state or federal government and does not plan to apply for other fund sources providing COVID-19 fiscal relief, such as arrearage relief funds.

The Fire District meets criteria number 1 and 2a above. There is about \$20,000 in COVID related expenses, or unanticipated costs due to the pandemic during the eligible period. However, there is funding available through the FEMA Public Assistant Grant and cannot be applied for through both.

The Fire District doesn't meet criteria 2b. The calculation provided for use is the difference between fiscal years 2018-19 and 2020-21 revenues. There is no reported loss between these fiscal years. Revenue was increased beginning in fiscal year 2019-20 with the Measure L funds. There are no exceptions.

In addition to the COVID related expenses, I along with Kelseyville Fire and Lake County Fire are looking at possibly submitting to FEMA Public Assistant Grant to fund COVID related transport calls, where there was no insurance. I don't have an estimated cost for this yet, as this is new and hope to have something for next Board meeting.

July and August have been posted in the CAMs accounting system. Adopted numbers are in but last fiscal year ending balances not rolled over yet. The Budget Ledger that’s attached is generated from CAMS, with ending balances manually inserted and has the most current information.

Last month’s meeting with Miasha Rivas, Financial Analyst of Lake County Fire, the lead for the new accounting system, who will be reviewing processes and training with each fire district has been pushed back. I had to apply for access into the County accounting system, which approval was just received this week. I hope to meet with Miasha later this month to get things ironed out and be prepared for printing on new checks and the data slide that I mentioned in last month’s report.

In last month’s finance communications, I reported that Wittman Enterprises, agency contracted to handle our ambulance billing, notified us that we were selected and mandated to participate in the Medicare Ground Ambulance Data Collection System for period January 1, 2022 and December 31, 2022. I am still awaiting official written notice. I have confirmed from the Centers for Medicare & Medicaid Services website: <https://www.cms.gov/center/provider-type/ambulances-services-center> that South Lake County Fire is required to participate. Failure to do so means facing 10% payment reduction, beginning January 1, 2023. This data system collects medical related service costs, much like the Ground Emergency Medical Transport Program.

Wittman’s report of rolling 12-month revenue is attached and below are the paid call firefighter hours for month ending September 30th.

Total Jobs Summary			Total Pay Type Summary	
Name	Code	Hours	Pay Type	Reg
Community Event	COMM	21.00	Work	883.50
IFT Driver	IFT1	126.00	Holiday	8.00
IFT Medic	IFT3	60.00		
In District Incident	IDI	21.00		
Mutual Aid FAE/OP	MAP2	6.00		
Mutual Aid FF	MAP1	160.50		
Mutual Aid OT FF	MOT1	257.50		
Special Assignment	SPEC	44.50		
Station Duties	STAD	10.00		
Training	TRNG	27.50		
Support		157.50		

Attachments: Budget Ledger
 Wittman Enterprise month end

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

Summary Report MTD 10/15/21

Accts Payable	FUND 357 OPERATING	Orig Budget	Adj Budget	Actual	60	62	63	64	31	FS	Wages,Bnfits	Admin (Oth)
01-11	Salaries & Wages-Permanent	6,000.00	6,000.00	1,300.00							1,300.00	
01-12	Salaries & Wages-Temporary	110,000.00	110,000.00	26,185.05							26,185.05	
01-13	Salaries & Wages-Overtime	35,000.00	35,000.00	10,432.80							10,432.80	
02-21	FICA/Medicare-Emplyr Share	3,000.00	3,000.00	2,969.56							2,969.56	
03-30	Insurance	33,900.00	33,900.00	7,016.48							7,016.48	
03-31	Unemployment Insurance	2,400.00	2,400.00	647.33							647.33	
04-00	Workers Compensation	29,620.00	29,620.00	6,063.00							6,063.00	
09-00	Payroll Clearing	0.00	0.00	20,818.27							20,818.27	
11-00	Clothing & Personal Supplies	24,000.00	24,000.00	472.79								472.79
12-00	Communications	22,000.00	22,000.00	8,052.79	3,041.19	3,168.37	1,699.05		144.18			
13-00	Food	2,500.00	2,500.00	279.81	176.90	62.60	40.31					
14-00	Household Expense	15,000.00	15,000.00	1,039.23	309.85	363.98	365.40					
15-10	Insurance-Other	53,000.00	53,000.00	51,789.00	40,192.77	5,315.55	3,301.30					
17-00	Maintenance-Equipment	38,300.00	38,300.00	12,419.70	8,989.81	655.64	2,103.19	2,979.38	44.98			
18-00	Maint-Bldgs & Imprvmts	87,632.00	87,632.00	1,869.83	1,220.44	246.42	252.97	626.08		150.00		
19-40	Medical Expense	46,500.00	46,500.00	12,966.90								12,966.90
20-00	Memberships	6,200.00	6,200.00	200.00								200.00
22-70	Office Supplies	3,000.00	3,000.00	1,200.75	1,028.79	85.98	85.98					
22-71	Postage	7,220.00	7,220.00	2,229.16	2,229.16							
23-80	Professional, Specialized Svc	3,820,911.00	3,820,911.00	13,135.31							1,475.69	11,659.62
24-00	Publications & Legal Ntcs	1,100.00	1,100.00	101.46								101.46
27-00	Small Tools & Instruments	3,500.00	3,500.00	115.36	115.36							
28-30	Special Dept Supp & Svcs	66,400.00	66,400.00	33,926.25	2,468.98	1,229.25	325.25	280.25	5,271.52			24,351.00
28-48	Special Dept Ambulance Exp	92,000.00	92,000.00	87,129.00								87,129.00
29-50	Transportation & Travel	2,000.00	2,000.00	0.00								
30-00	Utilities	75,400.00	75,400.00	17,813.67	7,660.16	3,874.18	3,937.80	812.52	132.87	1,396.14		
38-00	Inventory Items	20,000.00	20,000.00	3,751.87		1,848.75	1,903.12					
48-00	Taxes & Assessments	200.00	200.00	0.00								
62-72	Autos & Light Trucks	0.00	0.00	0.00								
62-74	Cap FA-Eqt Other	0.00	0.00	32,521.43					32,521.43			
90-91	Contingencies	180,674.00	180,674.00	0.00								
		4,787,457.00	4,787,457.00	356,446.80	67,433.41	16,850.72	14,014.37	4,698.23	38,114.98	1,546.14	76,908.18	136,880.77

Revenue	FUND 357 OPERATING	Orig Budget	Adj Budget	Actual
411	Property Taxes	1,440,700.00	1,440,700.00	0.00
422	Permits	15,000.00	15,000.00	0.00
441	Revenue from Use of Money	25,000.00	25,000.00	0.00
453	State Aid	47,000.00	47,000.00	120,256.75
455	Other Federal	0.00	0.00	0.00
456	Other Government Agencies	99,080.00	99,080.00	0.00
465	Public Protection	560,000.00	560,000.00	504,724.33
466	Other Current Services	1,776,696.00	1,776,696.00	12,911.24
491	Other	0.00	0.00	0.00
492	Other Revenue	0.00	0.00	19,455.65
502	Operating Transfers	0.00	0.00	0.00
		3,963,476.00	3,963,476.00	657,347.97

Fund Balance (carry over FY beg. 07/01/21)	823,981.83	823,981.83	823,981.83
Fund Balance YTD			1,124,883.00
Oct payables			31,546.31
Oct Cash Receipts (MTD 10/13/21)			133,666.29
Reserves			
391-01-00 General			90,554.00
392-00-00 Unreserved-Designated			2,685,445.00
392-04-00 Equipment Reserve			1,065,014.00
392-12-00 Medical Insurance Reserve			224,888.00
392-25-00 Medical Svcs & Eqpt Reserve			1,043,199.00
TOTAL FUND EQUITY (10/13/21)			6,336,102.98

Revenue	FUND 366 FIRE MITIGATION FEE	Orig Budget	Adj Budget	Est Actual
441	Revenue from Use of Money	0.00	0.00	0.00
461	Charges for Services	0.00	0.00	50,474.00
502	Operating Transfers	0.00	0.00	0.00
		0.00	0.00	50,474.00
Fund Balance (carry over FY beg. 07/01/21)				75,667.08
Fund Balance YTD				126,141.08
Oct Cash Receipts (MTD 10/13/21)				19,834.00
TOTAL FUND EQUITY (10/13/21)				145,975.08

CHIEF DUNCAN -

THE NORTHSHORE FIRE SUPPORT TEAM IS VERY APPRECIATIVE OF YOU & THE ENTIRE CHIEFS' ASSOCIATION FOR YOUR CONTRIBUTION TO OUR TEAM. WE'VE ALREADY GOTTEN SOME NEW ICE CHESTS AND KNOW THIS WILL ALLOW US TO CREATE A BETTER REHAB SITE FOR ALL OF THE CREWS THAT WORK SO HARD TO PROTECT OUR COUNTY. IT MEANS SO MUCH TO US THAT WE HAVE YOUR TRUST & CONFIDENCE TO DO GOOD WORK ON BEHALF OF OUR FIRE DISTRICTS! THANK YOU!

Shannon K. Stilwell
President - NSFFD SUPPORT TEAM ASSOCIATION

Thanks alot!
Karen Wilson

Thank you
Tye Taylor

Mike Wood

Thank you!
You Rock!
THANK YOU!
LISA WILEY

Thank you
very much!
Samantha

THANKS!
Susan Wil

Thank you!
Becky Schwenger

Thank you!
[Signature]

Louise Crabtree
owner of Kate Parankema

Pat Benist 100705

NORTHSHORE FIRE PROTECTION DISTRICT



LUCERNE, CALIFORNIA



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

STAFF REPORT

To: South Lake County Fire Protection District Board of Directors

Date: 10/03/2021

From: Chief Paul Duncan, Battalion Chief Mike Wink

Re: Order replacement of M6211 for 2023

EXECUTIVE SUMMARY

Paramedic Unit M6211
Mileage 48755
Date 02/18
Vin #1FDUFSHT4JDA01833

The Ambulance Vendor we have been using let us know this week that delivery of Cab and Chassis for build have extended delivery times. We are requesting approval to place an order now for a possible delivery date in early 2023.

BACKGROUND

We estimate that in early 2023 the current M6211 could have 75,000+ miles on it and would be moved into reserve status. That means one of the then reserve units would be sold so we continue to have 2 front line units, and 2 reserve units.

ANALYSIS

This section would analyze the situation or issue from the current perspective and may include some or all the following items:

Environmental Impacts – None

Fiscal Impacts –

The cost of a recent Ambulance purchase in 2019 was \$244,015. The vendor use's 3% a year as a tool to estimate increases. Based on their formula we estimate that an Ambulance purchased in 2022 could cost \$266,641.

The cost of the Ambulance would be paid for from a combination of Contingency Funds, Equipment Replacement Funds, Mitigation Fees, IGT/GEMT funds and or a loan at the BOD direction. This could be finalized during the 2021/2022 budget cycle process for planning.

Pro and Cons

Pros- To place the order now will identify our order has been placed for a Cab and Chassis. This will start the waiting process for delivery.

Cons- If we do not plan an order now, this will extend our time in waiting for a Cab and Chassis delivery and continue to increase the cost the estimated 3% or \$7,800.00 or so per year.

ALTERNATIVES

1. Wait and see if vendor deliver dates change.
2. Wait to see if steel and material costs decrease.
3. Place order now to keep price and deliver date reduced.

RECOMMENDATION

Alternative 3 is recommended by the Chiefs.



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

STAFF REPORT

To: South Lake County Fire Protection District Board of Directors

Date: 10/03/2021

From: Chief Paul Duncan, Battalion Chief Mike Wink

Re: Operation Force Multiplier Purchase

EXECUTIVE SUMMARY

To date we are on track to have handed out 150 kits that contain a 2.5 gallon water fire extinguisher, mounting bracket, and a firefighting hand tool. This has all been with donations and grant funds.

BACKGROUND

With 6+ years of contiguous wildland fire activity in and around the Fire District we were looking for a new idea. Staff has pioneered Operation Force Multiplier to get these tools into the hands of residents and first responders to help limit the size and or put out small fires.

ANALYSIS

The sign-ups for the program exceed our units to hand out. The estimate is that an additional 300 of these kits within the Fire District will handle current requests. Then for maintenance we propose doing 50 kits a year to the Fire District residents and First / Second Responders.

Environmental Impacts – Reduce greenhouse emissions by keeping fires smaller.

Fiscal Impacts –

The cost for 300 McCloud (or similar) Hand Tools is \$14,996.

The cost for 300 2.5-gallon water fire extinguishers and brackets is \$38,886.

Pro and Cons

Pros- There has been one success story so far. At a previous give away event, the recipient was first at scene of a vehicle fire with spread to the vegetation. When firefighters arrived at scene, the recipient had used their extinguisher and was using their hand tool that kept that fire from spreading. It works and it has worked.

Cons- Staff is proposing that \$55,000.00 be spent, to help prevent a devastating fire that damages and or destroys property.

ALTERNATIVES

1. Use of Mitigation Fees to make purchase is not an alternative because funds may only be used for 'long-term capital facilities and equipment.'
2. Use Equipment Replacement Funds to make the purchase.
3. Use Contingency Funds to make the purchase.

RECOMMENDATION

Board Clerk/Staff Services Analyst Fong, Office Technician Collett, Chief Duncan and Battalion Chief Wink meet to discuss all the options for the \$55,000 purchase to support Operation Force Multiplier.

Option 3 is the most appropriate funds to support this request. Staff recommends approval of Alternative 3.



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

DATE: October 13, 2021

TO: Board of Directors

FROM: 
Gloria Fong
Staff Services Analyst

SUBJECT: Acceptance of Fiscal Year Ending 2018 Financial Statements prepared by Fechter & Co., CPAs.

COVID and other circumstances delayed fiscal year end 2018 audit. It is now complete and attached financial statements prepared by Fechter & Co., CPAs is provided for the Board's review and its acceptance is recommended.

Financial Statements reflect the net position of \$6,681,670 for fiscal year ending 2018. 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 I include under my finance communications. Instead, it is prepared on an annual basis for the preparation of the Financial Statements.

Included with the Financial Statements is the Management Report. The Report is intended for the Board and is the required communications made as part of the audit.

Attachments: Financial Statements ending June 30, 2018
Management Report

**SOUTH LAKE COUNTY
FIRE PROTECTION DISTRICT**

**ANNUAL FINANCIAL REPORT
With
Independent Auditor's Report Thereon**

JUNE 30, 2018

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
ANNUAL FINANCIAL REPORT
JUNE 30, 2018**

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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 year ended June 30, 2018, 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.

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

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, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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.

Other 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 accompanying supplementary financial and information 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
July 13, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2018

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 year ending June 30, 2018. 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 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

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2018

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 2017-2018 fiscal year totaled 1,382, with 75% of these being requests for medically related emergency 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.

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

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2018

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:

- The property tax allocation received this fiscal year accounts for \$1,623,049 of the Fire District's operating revenue. Additionally, the allocation includes a 2002 voter approved direct assessment the County collects from each parcel on the Fire District's behalf which has no cost-of-living increase provision.
- Intergovernmental revenues received other agencies accounted for \$699,493 of the Fire District's operating revenue. 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 received from the public charges and fees for offsetting costs in providing specific services. This revenue accounted for \$554,086 of the Fire District's operating revenue. 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.
- 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 of \$104,671 collected for this fiscal year remain relatively the same as the previous year and represent the start of the slow to real estate market with falling home prices that began a several years ago.

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
June 30, 2018

ECONOMIC FACTORS:

The Fire District considered the following economic factors in establishing 2017-2018 budget amounts and rates:

- 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 2017-2018 budget includes:

- 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
Middleton, CA 95461

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2018**

ASSETS

Cash and investments	\$ 5,209,958
Accounts receivable, net	260,137
Capital assets, net	<u>1,884,108</u>
Total Assets	7,354,203

LIABILITIES

Accounts payable	<u>672,533</u>
Total Liabilities	672,533

NET POSITION

Invested in capital assets, net of related debt	1,884,108
Restricted for capital projects	125,190
Unrestricted	<u>4,672,372</u>
Total Net Position	<u><u>\$ 6,681,670</u></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, 2018**

		Program Revenues			Net (Expense)
Functions/Programs	Expenses	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Revenue and Change in Net Position
Governmental Activities:					
Public Protection	<u>\$ 3,878,575</u>	<u>\$ 548,680</u>	<u>\$ 699,493</u>	<u>\$ -</u>	<u>\$ (2,630,402)</u>
General Revenues					
					1,623,049
					104,671
					65,049
					<u>126,175</u>
					<u>1,918,944</u>
					(711,458)
					<u>7,393,128</u>
					<u>\$ 6,681,670</u>

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

FUND FINANCIAL STATEMENTS

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
BALANCE SHEET
JUNE 30, 2018**

	General Fund	Capital Projects	Combined Total
ASSETS			
Cash and investments	\$ 5,165,134	\$ 44,824	\$ 5,209,958
Accounts receivable, net	260,137	-	260,137
 Total Assets	 <u>\$ 5,425,271</u>	 <u>\$ 44,824</u>	 <u>\$ 5,470,095</u>
LIABILITIES			
Accounts payable	\$ 672,533	\$ -	\$ 672,533
 Total Liabilities	 <u>672,533</u>	 <u>-</u>	 <u>672,533</u>
FUND BALANCES			
Restricted	-	125,190	125,190
Unassigned fund balance	4,752,738	(80,366)	4,672,372
	<u>4,752,738</u>	<u>44,824</u>	<u>4,797,562</u>
 Total Liabilities and Fund Balances	 <u>\$ 5,425,271</u>	 <u>\$ 44,824</u>	 <u>\$ 5,470,095</u>

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

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2018**

Total fund balances - governmental funds	\$ 4,797,562
 In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.	
Capital assets at historical cost, net of accumulated depreciation	<u>1,884,108</u>
 Net position of governmental activities	 <u><u>\$ 6,681,670</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, 2018**

	General Fund	Capital Projects	Totals
REVENUES			
Taxes and assessments	\$ 1,623,049	\$ -	\$ 1,623,049
Intergovernmental revenues	699,493	-	699,493
Charges for services	548,680	-	548,680
Use of money and property	63,256	1,793	65,049
Mitigation fees	-	104,671	104,671
Other revenues	126,175	-	126,175
Total revenues	3,060,653	106,464	3,167,117
EXPENDITURES			
Current			
Salaries and benefits	293,338	-	293,338
Services and supplies	3,341,565	-	3,341,565
Capital outlay	476,274	-	476,274
Total expenditures	4,111,177	-	4,111,177
Excess of revenues over (under) expenditures	(1,050,524)	106,464	(944,060)
Other Financing Sources (Uses)			
Transfers in	186,830	-	-
Transfers out	-	(186,830)	-
Net changes in fund balances	(863,694)	(80,366)	(944,060)
Fund balances - July 1, 2017	5,616,432	125,190	5,741,622
Fund balances - June 30, 2018	\$ 4,752,738	\$ 44,824	\$ 4,797,562

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

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018
JUNE 30, 2018**

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.

NET CHANGE IN FUND BALANCES	\$ (944,060)
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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, less retirements, are therefore added back to fund balances	476,274
Depreciation expense not reported in governmental funds	<u>(243,672)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ (711,458)</u></u>
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The accompanying notes are an integral part of these financial statements.

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2018

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.

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.

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2018

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (continued)

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, 2018.

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.

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.

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2018

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (continued)

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.

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 and are revised by the District's Governing Board during the fiscal year to give consideration to unanticipated income and expenditures. All unused appropriations lapse at fiscal year-end.

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2018

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 appropriate for expenditures or amounts segregated for a specific future use.

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2018

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2018

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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).

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2018

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. Fund Balances (continued)

- 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.

Cash and investments at June 30, 2018, is as follows:

Cash and investments with the County of Lake	<u>\$ 5,209,958</u>
--	---------------------

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

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2018

Note 2: CASH AND INVESTMENTS (continued)

Authorized Investments (continued)

- 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 counterparty'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.

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*	\$5,209,958	\$ N/A	\$ N/A	\$5,209,958

*Not subject to categorization

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Notes to the Financial Statements
June 30, 2018

Note 3: ACCOUNTS RECEIVABLE

At June 30, 2018, Account Receivables consist of:

Asset	
Ambulance service receivables	\$ 266,412
Other receivables	55,000
	321,412
Less allowance for doubtful amounts	(61,275)
Total accounts receivable	\$ 260,137

Note 4: CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2018, was as follows:

	Balance June 30, 2017	Additions	Deletions	Adjustments	Balance June 30, 2018
<u>Governmental Activities</u>					
Nondepreciable capital assets					
Land	\$ 80,506	\$ -	\$ -	\$ -	\$ 80,506
Construction in progress	-	-	-	-	-
Total nondepreciable capital assets	80,506	-	-	-	80,506
Depreciable capital assets:					
Vehicles	1,730,359	263,766	-	-	1,994,125
Equipment	874,629	182,142	-	-	1,056,771
Building & improvements	1,184,631	30,366	-	-	1,214,997
Total depreciable capital assets	3,789,619	476,274	-	-	4,265,893
Less: accumulated depreciation	(2,218,619)	(243,672)	-	-	(2,462,291)
Net depreciable capital assets	1,571,000	232,602	-	-	1,803,602
Net capital assets	\$ 1,651,506	\$ 232,602	\$ -	\$ -	\$ 1,884,108

Depreciation expense for the fiscal year ended June 30, 2018, was \$243,672 and has 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, 2018

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 year, inter-fund transfers were made from the capital projects fund to the general fund.

<i>Major Funds</i>	Transfers	
	In	Out
General Fund	\$ 186,830	\$ -
Capital Projects Fund	-	186,830
Total	\$ 186,830	\$ 186,830

In general, the District uses inter-fund transfers to transfer mitigation fees collected from developers for capital expenditures into the general fund.

Note 7: SUBSEQUENT EVENTS

Subsequent events have been reviewed through July 13, 2021, which is the date these financial statements were available to be issued. In January 2020, the virus SARS-CoV-2 was transmitted to the United States from overseas sources. This virus, responsible for the Coronavirus disease COVID-19, has proven to be extremely virulent with continued transmission rates as yet unknown. The ongoing economic impact on the State of California and Lake County has not been determined and, therefore, any potential impact on the District is not yet known.

REQUIRED SUPPLEMENTARY INFORMATION

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED
JUNE 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Taxes and assessments	\$ 1,067,100	\$ 1,067,100	\$ 1,623,049	\$ 555,949
Intergovernmental revenues	128,080	128,080	699,493	571,413
Charges for services	891,700	891,700	548,680	(343,020)
Use of money and property	5,000	5,000	63,256	58,256
Other revenues	10,000	10,000	126,175	116,175
	<u>2,101,880</u>	<u>2,101,880</u>	<u>3,060,653</u>	<u>958,773</u>
EXPENDITURES				
Current				
Salaries and benefits	205,900	205,900	293,338	(87,438)
Services and supplies	3,516,279	3,516,279	3,341,565	174,714
Capital outlay	27,500	27,500	476,274	(448,774)
	<u>3,749,679</u>	<u>3,749,679</u>	<u>4,111,177</u>	<u>(361,498)</u>
Excess of revenues over (under) expenditures	<u>\$ (1,647,799)</u>	<u>\$ (1,647,799)</u>	(1,050,524)	597,275
Other Financing Sources (Uses)				
Transfers in	-	-	186,830	186,830
Transfers out	-	-	-	-
Net changes in fund balances	<u>\$ (1,647,799)</u>	<u>\$ (1,647,799)</u>	(863,694)	<u>\$ 784,105</u>
Fund balances - July 1, 2017			<u>5,616,432</u>	
Fund balances - June 30, 2018			<u>\$ 4,752,738</u>	

See accompanying footnote.

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Notes to Required Supplementary Information
June 30, 2018

BUDGETARY BASIS OF ACCOUNTING

The District prepares and legally adopts a final budget on or before August 30th of each fiscal year. Until the final budget is adopted, operations of the District commencing July 1st 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, 2018, 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.

Any mitigation fees included in the general fund budget are realized through transfers-in from the capital projects fund.

OTHER INFORMATION

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES - GENERAL FUND
FOR THE YEAR ENDED
JUNE 30, 2018**

Taxes	
Current secured	\$ 1,177,394
Current unsecured	25,206
Supplemental	18,859
Fire protection assessment	<u>401,590</u>
Total taxes	<u>1,623,049</u>
Intergovernmental	
State-other	<u>699,493</u>
Total intergovernmental	<u>699,493</u>
Charges for services	
Ambulance services	509,724
Fire protection services	24,928
Auditing and accounting services	25
Permits	<u>14,003</u>
Total charges for services	<u>548,680</u>
Use of money and property	
Interest income	<u>63,256</u>
Total Use of money and property	<u>63,256</u>
Other revenues	
	<u>126,175</u>
Transfers in	
	<u>186,830</u>
Total Revenues Collected	<u><u>\$ 3,247,483</u></u>

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
SCHEDULE OF EXPENDITURES - GENERAL FUND
FOR THE YEAR ENDED
JUNE 30, 2018**

Salaries and benefits	
Salaries & Wages/Permanent	\$ 5,500
Salaries & Wages/Extra help	135,583
Salaries & Wages/OT, Holiday, Stby	<u>101,886</u>
Total Salaries	242,969
Retirement contributions/FICA	18,894
Insurance/health/life	24,224
Insurance/unemployment	<u>7,251</u>
Total Benefits	<u>50,369</u>
Total Salaries and benefits	<u>293,338</u>
Services and supplies	
Ambulance expense	222,415
Clothing	33,878
Communications	9,410
Food	1,439
Household expense	5,303
Insurance	51,965
Maintenance - equipment/buildings	120,032
Memberships	3,554
Office supplies	2,608
Professional services	2,805,275
Supplies and services	5,499
Transportation and travel	4,056
Utilities	46,609
Bad debt expense	2,437
Workers compensation	<u>27,085</u>
Total services and supplies	<u>3,341,565</u>
Capital outlay (non-capitalized items)	<u>476,274</u>
Total Expenditures	<u><u>\$ 4,111,177</u></u>

**SOUTH LAKE COUNTY
FIRE PROTECTION DISTRICT**

MANAGEMENT REPORT

JUNE 30, 2018

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

Management Report
For the Year Ended June 30, 2018

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

In planning and performing our audit of the financial statements of the South Lake County Fire Protection District (District) for the year ended June 30, 2018, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. We thank the District's staff for its cooperation on this audit.

Fechter & Company,
Certified Public Accountants



Sacramento, California
July 13, 2021

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

Required Communications

June 30, 2018

The Auditor's Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 15, 2019, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance, and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Internal Control Related Matters

In any smaller entity, whether private enterprise or a governmental agency, the lack of segregation of duties can present potential issues in regards to the perpetuation and concealment of fraud. Even with a perfect segregation of duties, frauds can be perpetuated and concealed. The District can perform some specific control procedures to help reduce the risk of fraud, however. Some of the controls would include:

- Having someone independent of the bank reconciliation function review the bank statements on a monthly basis. At this District it would mean someone independent of the accounting function reviewing the county reports and multitude of bank accounts and bank reconciliations.
- Examining a budget to actual report on a frequent basis.

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

Required Communications

June 30, 2018

- Comparing the financial statements on a detailed level to the prior year on a frequent basis.
- Having someone independent of the payroll process review payroll on a bi-weekly basis, checking for accuracy of pay rates, paid time off recorded, etc.
- Verifying that a second person is approving all disbursement activity and that an individual independent of the accounting function is signing checks and asking questions about invoices presented for payment.
- Frequently displaying “professional skepticism” when considering staff responses on District finances.

California Government Code Section 12422.5 requires the State Controller’s office to develop internal control guidelines applicable to each local agency by January 1, 2015. The intent of the legislation is to assist local agencies in establishing a system of internal control to safeguard assets and prevent and detect financial errors and fraud. To this end, the State Controller’s Office has produced a draft of control guidelines for local Agencies. As the District contemplates changes to its system of internal control, we advise in utilizing these guidelines when developing internal procedures to assist with your internal control processes.

The State Controller’s office has defined internal controls into five components that work together in an integrated framework. Their guidelines were adopted from the definitions and descriptions contained in *Internal Control – Integrated Framework*, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The components are:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring Activities

Control Environment is the set of standards, processes, and structures that provided the basis for carrying out internal control across the entity. The governing board and management establish the “tone at the top” regarding the importance of internal control, including expected standards of conduct, which then cascade down through the various levels of the organization and have a strong effect on the overall system of internal control.

A District’s *Risk Assessment* process includes how management identifies risks (including fraud risk) relevant to the preparation and fair presentation of the financial statements in accordance with the District’s applicable financial reporting framework. In addition, this would also involve areas of business and operational risk that could potentially affect the District’s finances on a go-forward basis.

The District’s risk assessment process is an extremely important activity the board and management should undertake. Every organization, public or private, faces business risks on a day to day basis. Identifying those risks and then acting on them in a timely manner may prevent future problems from becoming completely unmanageable.

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

Required Communications

June 30, 2018

Management should consistently attempt to identify risks that exist and then present those risks to the board for action. It is impossible for us to identify every potential risk that exists but either way; it is a responsibility of management and the board to proactively identify risks that could adversely affect the District's operations.

Control Activities are in reference to establishing policies and procedures that achieve management directives and respond to identified risks in the internal control system. These are specific procedures designed to perform a secondary review of internal processes that will allow for segregation of duties and a management level review of processed transactions.

Information and Communication are the District's methods of identifying what information is relevant to present to management and the board to assist the District in making the correct decisions. It also is in reference to the District's internal processes of gathering and summarizing that information.

Monitoring involves evaluating the effectiveness of controls on an on-going basis and taking remedial actions when necessary, when identified by the other control procedures in place. On-going monitoring activities often are built into the normal recurring activities of a local government and include regular management and supervisory activities.

There is no catch-all for finding all instances of fraud within any entity, whether public or private. One of the key factors in helping prevent fraud is to encourage ethical behavior at all levels of the organization, i.e., "tone at the top." Another key would be to note instances of abnormal behavior of finance or accounting staff when questioned about District financial matters.

The District should remember that they have outside resources available in the case of fraud – they are able to contact District auditor, their attorney, or county auditor-controller should anyone feel there is a chance of fraud or abuse.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

Required Communications

June 30, 2018

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the District's financial reporting process:

- Posting of all GASB 34 entries on behalf of the district
- Recording adjustments to ambulance revenues, receivables, and bad debt expense.
- Accrue additional interest and strike team revenues subsequently reported by the County after period close.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Auditors

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing our audit.



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

BOARD OF DIRECTORS' SPECIAL MEETING MINUTES

Tuesday, October 5, 2021 at 7:00 p.m.
Located at the Middletown Fire Station Board Room,
21095 Highway 175, Middletown, CA 95461

1. *President Comisky called meeting to order at 7:04 p.m.*
2. *Chief Duncan lead pledge of allegiance.*
3. *Present: Directors Stephanie Cline and Madelyn Martinelli, Vice President Devin Hoberg, President Jim Comisky. Also present: Chief Paul Duncan, Board Clerk Gloria Fong. Director Rob Bostock joined meeting just after motion called for approval of agenda.*
4. **HOBERG/MARTINELLI MOTION** to approve agenda. *AYES: Cline, Bostock, Martinelli, Hoberg, Comisky. 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.

The State of Emergency remains in effect. Meeting in person is allowed but there is still the need to provide for social distancing.

CLINE/MARTINELLI MOTION to submit Item 5 as written. *AYES: Bostock, Cline, Martinelli, Comisky. NOES: Hoberg. 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. Regular Item:

- 7a. Consideration for approval of the September 21, 2021 Regular Board Meeting Minutes. Placed on the agenda by Chief Paul Duncan, Battalion Chief Mike Wink.

Director Martinelli asked what kind of equipment the grant will purchase. Chief Duncan answered that there are two pieces of equipment, a skid steer masticator and associated equipment, excavator with masticator head on it for brush clearing. The grant's chief direction is brush clearing along the highway or improve ingress and egress through transportation corridor before an emergency, which is the priority. In addition to maintaining ingress and egress, it can be used to assist fuels projects if it accomplishes same means and intent of getting of folks out of a community.

Director Martinelli asked to get power strips for next power outage. In her director's activity she forgot to report about asking Chief Duncan to open Station 64 for charging station, which did have 23 views of people seeing it was open but there weren't any power strips. Chief Duncan stated he will get power strips and USB adapters. She thanked him for opening the station.

HOBURG/CLINE MOTION to approve 7a as submitted. AYES: Bostock, Hoberg, Cline, Martinelli, Comisky. NOES: None. **MOTION CARRIED.**

- 7b. Consideration of the Effects of Assembly Bill 361; and consideration for Resolution No. 2021-22-06, A Resolution Authorizing Continuance of Teleconferenced Meetings of the Board of Directors During the Existing State of Emergency. Placed on the agenda by Staff Services Analyst Gloria Fong.

CLINE/MARTINELLI MOTION to approve 7b as written. AYES: Cline, Martinelli, Comisky. ABSTAIN: Bostock, Hoberg. **MOTION CARRIED.**

President Comisky reminded the Board that this is an option, and the resolution gives us the authority to teleconference.

8. **CLINE/MARTINELLI MOTION** to adjourn meeting 7:16 p.m. All in attendance are in favor of motion.

Respectfully submitted by: _____
Gloria Fong, Board Clerk

READ AND APPROVED BY: _____
JIM COMISKY
President – Board of Directors

South Lake County
 Fire Protection District
 Cost Accounting Management System
 Invoice Distribution

Detail Report by Vendor, Invoice
 Run Date: 10/15/2021 11:05:28am By: GF

Selection Criteria:
 Include Inv Batch No: 10/19/21

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

Voucher No	Vendor Name	Invoice Description	Line Item Description	Budget-Exp	Budget-Exp	Expine Net Amt	Req No / Descr 2
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 ATKINS	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 CHASE	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 COLLETT	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 COLLINS	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 COSTA	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 DANIELS	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 DELONG	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 DUNCAN	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 EMERSON	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 FANUCCHI	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 FENK	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 FRAYER	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 HESS	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 HILDEBRAND	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 LANNING	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 LEUZINGER	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 LOPEZ	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 MIINCH	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 MYERS	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 NEWSOM	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 SMITH,C	03-30	G	8.32	
10433	ARBA	GROUP LIFE FOR PCFS	NOV 2021 SMITH,N	03-30	G	8.32	
10434	AT&T	TELEPHONE CHGS	STA 64 ME 10/12/21	30-00	T4	23.06	
10434	AT&T	TELEPHONE CHGS	STA 62 ME 10/12/21	30-00	T2	49.96	
10434	AT&T	TELEPHONE CHGS	STA 63 ME 10/12/21	30-00	T3	50.82	
10434	AT&T	TELEPHONE CHGS	STA 60 ME10/12/21	30-00	T0	165.41	
10434	AT&T	TELEPHONE CHGS	FS ME 10/12/21	30-00	TF	21.40	
10435	CALLAYOMI CO WATER D	WATER	STA 60 ME 09/29/21 (25050)	30-00	W0	545.14	
10435	CALLAYOMI CO WATER D	WATER	FS ME 09/29/21 (1765)	30-00	WF	43.08	
10436	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL	STA 60 (480)	30-00	GA	15.44	
10436	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL	FS (1200)	30-00	GF	38.59	
10438	DEPARTMENT OF HEALTH	GEMT QAF 2021 Q2	MEDI-CAL FEE FOR SERVICE (2)	28-48	GE	66.84	
10438	DEPARTMENT OF HEALTH	GEMT QAF 2021 Q2	MEDI-CAL MANAGED CARE (15)	28-48	GE	501.30	
10438	DEPARTMENT OF HEALTH	GEMT QAF 2021 Q2	MEDICARE (52)	28-48	GE	1,737.84	
10438	DEPARTMENT OF HEALTH	GEMT QAF 2021 Q2	OTHER (29)	28-48	GE	969.18	
10438	DEPARTMENT OF HEALTH	GEMT QAF 2021 Q2	DUAL MEDICARE/MEDI-CAL (12)	28-48	GE	401.04	
10439	FASIS	WORKERS COMPENSATION	NONSAFETY, CLERICAL QE 12/31/21	04-00	NA	884.00	
10439	FASIS	WORKERS COMPENSATION	NONSAFETY, MUNICIPALITY QE 12/31/21	04-00	NM	78.00	
10439	FASIS	WORKERS COMPENSATION	SAFETY, VOLUNTEER BASE QE 12/31/21	04-00	SB	3,102.00	
10439	FASIS	WORKERS COMPENSATION	SAFETY, VOLUNTEER QE 12/31/21	04-00	SW	1,999.00	
10440	FECHTER & COMPANY CP	2018 FY AUDIT COMPLETE	10% FINAL	23-80	SP	548.50	
10440	FECHTER & COMPANY CP	2018 FY AUDIT COMPLETE	REPORT PRODUCTION	23-80	SP	97.00	
10441	LAKE COUNTY EMPLOYEE	OPEB	DEC 2021 HORST DUES	03-30	R	31.64	
10442	LIFE ASSIST INC	EMS SUPPLIES	ORD 59213420-1	19-40	MS	1,201.45	
10442	LIFE ASSIST INC	EMS SUPPLIES	ORD 59213420-2	19-40	MS	280.72	
10437	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 LANDSCAPE MAINTENANCE	18-00	60	90.00	
10437	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 IRRIGATION CHECK	18-00	60	60.00	
10437	DENNIS MAHONEY	LANDSCAPE MAINTENANCE	STA 60 LANDSCAPE INSTALLATION, MAIN	18-00	60	100.00	
10443	OPERATING ENGINEERS	OPEB	DEC 2021 HORST HEALTH INS	03-30	R	1,777.00	
10444	PG&E	ELECTRIC CHGS	STA 60 ME 09/22/21 (4634.760000KWH)	30-00	E0	1,322.68	
10444	PG&E	ELECTRIC CHGS	STA 62 ME 09/22/21 (2450.402800KWH)	30-00	E2	699.45	

Voucher No	Vendor Name	Invoice Description	Line Item Description	Budget-Exp	Budget-Exp	Net Amt	Req No / Descr 2
10444	PG&E	ELECTRIC CHGS	STA 63 ME 09/22/21 (2997.668000KWH)	30-00	E3	854.97	
10444	PG&E	ELECTRIC CHGS	STA 64 ME 09/22/21 (427.464500KWH)	30-00	E4	142.75	
10444	PG&E	ELECTRIC CHGS	FS ME 09/22/21 (797.236000KWH)	30-00	EF	243.46	
10445	QUACKENBUSH MRRCF	PALLET DISPOSAL	STA 60 PALLET DISPOSAL	30-00	GA	6.00	
10446	ROGER ANTHONY CONSTR	RELOCATE MEDICAL ROOM	STA 60 MATERIAL	18-00	60	529.19	
10446	ROGER ANTHONY CONSTR	RELOCATE MEDICAL ROOM	STA 60 LABOR	18-00	60	1,000.00	
10446	ROGER ANTHONY CONSTR	RELOCATE MEDICAL ROOM	STA 60 DUMP FEE	18-00	60	150.00	
10447	WEST SHORE SERVICES,	WARN SIREN ANNUAL INSP,PREV MAINT	STA 60 REPL BATT,ANNUAL INSP,PREV M	17-00	60	925.00	
10447	WEST SHORE SERVICES,	WARN SIREN ANNUAL INSP,PREV MAINT	STA 62 REPL BATT,ANNUAL INSP,PREV M	17-00	62	925.00	
10447	WEST SHORE SERVICES,	WARN SIREN ANNUAL INSP,PREV MAINT	STA 64 REPL BATT,ANNUAL INSP,PREV M	17-00	64	925.00	
10447	WEST SHORE SERVICES,	WARN SIREN ANNUAL INSP,PREV MAINT	ANDERSON SPRINGS REPL BATT,ANNUAL I	17-00	60	925.00	
10448	WITTMAN ENTERPRISES	AMBULANCE BILLING SVC	SEP 2021	23-80	AB	2,396.08	
10449	U.S.BANK	VARIOUS (SEE ATTACHED)				5,440.28	
					TOTAL	31,546.31	

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Budget-Exp	Budget-Expine	Net Amt	Req No / Descr 2
10449	ROSALES MARKET	MEALS (4) OP FORCE MULTIPLIER	MEALS (4 @ 11.25 EA)	13-00	60	45.00	
10449	SOUTH LAKE REFUSE	REFUSE/ RECYCLE COLLECTION	STA 62 ME 09/30/21	30-00	G2	72.89	
10449	SOUTH LAKE REFUSE	REFUSE/ RECYCLE COLLECTION	STA 60 ME 09/30/21	30-00	G0	159.00	
10449	SOUTH LAKE REFUSE	REFUSE/ RECYCLE COLLECTION	STA 63 ME 093021	30-00	G3	86.32	
10449	ZOOM VIDEO COMMUNICATIONS IN BOARD MEETING REMOTE ACCESS		ME 11/10/21 STANDARD PRO	23-80	SP	14.99	
10449	SANTA ROSA FIRE EQUIPMENT SERVIHYDRO SVC O2 BOTTLE (5)		HYDRO SVC O2 BOTTLE (5)	19-40	O	175.00	
10449	ALLSTAR FIRE EQUIPMENT INC	SPARE BATTERY COVERS	E6221 SCOTT RIC PACK SCREW COVERS	17-00	62	11.39	
10449	MATHESON TRI-GAS INC	MEDICAL OXYGEN RENTAL	ME 09/30/21	19-40	O	33.95	
10449	STERICYCLE INC	MEDICAL WASTE DISPOSAL	ME 10/31/21	19-40	MW	90.91	
10449	MEDIACOM	INTERNET SVC	STA 63 ME 10/16/21	30-00	I3	73.18	
10449	MEDIACOM	INTERNET SVC	STA 62 ME 10/26/21	30-00	I2	73.18	
10449	MEDIACOM	INTERNET SVC	STA 62 DATA OVRG ME 09/26/21	30-00	I2	20.00	
10449	MEDIACOM	INTERNET SVC	STA 60 ME 10/26/21	30-00	I0	62.99	
10449	HARDESTERS	WASH MACHINE INSTL	STA 63 ADAPTOR GROUND VINYL	18-00	63	2.78	
10449	HARDESTERS	SUPPLIES TO HANG TOOLS	E6321 ULTRA PROTECTANT 16OZ	17-00	63	9.21	
10449	HARDESTERS	SUPPLIES TO HANG TOOLS	E6321 PIPE STRAP 1-1/2 (6)	17-00	63	6.37	
10449	HARDESTERS	SUPPLIES TO HANG TOOLS	E6321 WASHER FLAT (11)	17-00	63	9.32	
10449	HARDESTERS	HOUSEHOLD SUPPLIES	STA 63 TOILET SEAT HINGE (1)	18-00	63	4.92	
10449	HARDESTERS	HOUSEHOLD SUPPLIES	STA 63 MOUSE TRAP (2 PK)	18-00	63	2.78	
10449	HARDESTERS	HOUSEHOLD SUPPLIES	STA 63 AIR FILTER (6)	18-00	63	32.11	
10449	HARDESTERS	FORCIBLE ENTRY TRNG MATERIAL	1X1X8' LUMBER	28-30	T	73.90	
10449	HARDESTERS	FORCIBLE ENTRY TRNG MATERIAL	POPLR DOWEL 3/4X36R	28-30	T	7.43	
10449	HARDESTERS	PPE	FS BLDG - FACE MASKS (10)	11-00	P	25.72	
10449	HARDESTERS	REPL LOCKS	FS PADLOCK COMB 2-1/4R	18-00	FS	25.77	
10449	HARDESTERS	REPL LOCKS	FS MAG 2 COMBO 1-1/2	18-00	FS	23.62	
10449	HARDESTERS	REPL LOCKS	STA 60 MAG 2 COMBO 1-1/2	18-00	60	23.63	
10449	HARDESTERS	CLEANING SUPP-RET'D FR DIXIE FIRE	OES359 MULTI-PURP CLENR AA (2)	17-00	60	16.28	
10449	HARDESTERS	CLEANING SUPP-RET'D FR DIXIE FIRE	OES359 MICROFIBER AUTO CLOTH	17-00	60	9.64	
10449	HARDESTERS	FORCIBLE ENTRY TRNG MATERIAL	POPLR DOWEL 5/8X36G (6)	28-30	T	42.41	
10449	HARDESTERS	LAKE CO CHIEF MTG LUNCH	MEALS (7 @ 8.61 EACH)	13-00	60	60.21	
10449	HARDESTERS	'NO SPARK' CHAIN CVR MATERIAL	CABLETIE WHT (PK)	28-30	PE	17.15	
10449	HARDESTERS	TOOL CLEANING SUPPLIES	STA 62 CLOTHS WHT (30)	17-00	62	3.21	
10449	HARDESTERS	TOOL CLEANING SUPPLIES	STA 62 BOILED LINSEED OIL (1QT)	17-00	62	10.71	
10449	HARDESTERS	TOOL CLEANING SUPPLIES	STA 62 SANDPAPER 220G,120G (2)	17-00	62	14.99	
10449	HARDESTERS	TOOL CLEANING SUPPLIES	STA 62 PELLETS SGNTURE BLND	17-00	62	21.44	
10449	HIDDEN VALLEY LAKE CSD	WATER/SEWER	STA 63 WATER (548)	30-00	W3	71.55	
10449	HIDDEN VALLEY LAKE CSD	WATER/SEWER	STA 63 SEWER	30-00	W3	87.75	
10449	ARMED FORCE PEST CONTROL	WEED CONTROL	STA 60 WEED CONTROL	18-00	60	760.00	
10449	ARMED FORCE PEST CONTROL	PEST CONTROL	STA 62 GENERAL PEST & RODENT BAITIN	18-00	62	80.00	
10449	ARMED FORCE PEST CONTROL	PEST CONTROL	STA 63 RODENT BAIT STATIONS	18-00	63	20.00	
10449	ICE WATER CO	HYDRATION FOR STA	STA 60 5 GALLON SPRING	13-00	60	6.81	
10449	ICE WATER CO	HYDRATION FOR STA	STA 62 5 GALLON SPRING	13-00	62	6.81	
10449	ICE WATER CO	HYDRATION FOR STA	STA 63 5 GALLON SPRING	13-00	63	13.63	
10449	ICE WATER CO	HYDRATION FOR STA	STA 60 5 GALLON SPRING	13-00	60	7.75	
10449	AMAZON	SUPPRESSION EQT-RET'D	E6031 STEEL TRAIL BOSS AXE	28-30	60	-46.11	
10449	AMAZON	SUPPRESSION EQT-RET'D	E6061 STEEL TRAIL BOSS AXE	28-30	60	-46.11	
10449	AMAZON	SUPPRESSION EQT-RET'D	E6032 STEEL TRAIL BOSS AXE	28-30	60	-46.11	
10449	L&K LOCKSMITHING LLC	REPL LOCK INSTALL	STA 60 TRIP CHARG	18-00	60	89.00	
10449	L&K LOCKSMITHING LLC	REPL LOCK INSTALL	STA 60 LABOR (1.25HR)	18-00	60	92.00	
10449	LAKE COUNTY WEBSITES & COMPUT	COMPUTER REPAIR	M6311 LAPTOP DIAGNOSTIC SOFTWARE / W	28-30	63	45.00	
10449	BOBS VACUUM	CLEANING SUPPLIES	STA 62 PAPER TOWELS (1 CS)	14-00	62	31.05	
10449	BOBS VACUUM	CLEANING SUPPLIES	STA 62 TOILET PAPER (1 CS)	14-00	62	74.00	
10449	BOBS VACUUM	CLEANING SUPPLIES	STA 62 CASCADE PLATINUM (1)	14-00	62	22.52	
10449	BOBS VACUUM	CLEANING SUPPLIES	STA 62 EXPRESS LAUNDRY (1 CS)	14-00	62	55.77	
10449	BOBS VACUUM	CLEANING SUPPLIES	STA 62 TOILET BOWL CLEARNER (1 CS)	14-00	62	41.35	
10449	BOBS VACUUM	CLEANING SUPPLIES	STA 62 SIMPLE GREEN (1 GAL)	14-00	62	16.08	
10449	BOBS VACUUM	CLEANING SUPPLIES	STA 62 VIREX SPRAY (3 QTS)	14-00	62	24.13	
10449	BOBS VACUUM	CLEANING SUPPLIES	STA 62 24X33 GARBAGE BAG (1 CS)	14-00	62	40.74	
10449	BOBS VACUUM	CLEANING SUPPLIES	STA 62 BREAK FREE (1 CS)	14-00	62	55.56	
10449	BOBS VACUUM	CLEANING SUPPLIES	STA 62 BOX DRYER SHEETS (2 BX)	14-00	62	12.87	

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Budget-Exp	Budget-Exp	Net Amt	Req No / Descr 2
10449	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 10/26/21 BOOSTER EXTENDER	12-00	62	38.01	
10449	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 10/26/21 BOOSTER EXTENDER	12-00	62	38.01	
10449	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 10/26/21 BOOSTER EXTENDER	12-00	63	38.01	
10449	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 10/26/21 EXTENDER	12-00	60	16.02	
10449	VERIZON WIRELESS	CELLULAR SVC	B1417 ME 10/26/21 TABLET	12-00	A	16.02	
10449	VERIZON WIRELESS	CELLULAR SVC	B1418 ME 10/26/21 TABLET	12-00	A	16.02	
10449	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 10/26/21 TABLET	12-00	60	16.02	
10449	VERIZON WIRELESS	CELLULAR SVC	E1487 ME 10/26/21 TABLET	12-00	A	16.02	
10449	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 10/26/21 TABLET	12-00	63	0.48	
10449	VERIZON WIRELESS	CELLULAR SVC	M6012 ME 10/26/21 CELL PHONE	12-00	60	0.48	
10449	VERIZON WIRELESS	CELLULAR SVC	OES359 ME 10/26/21 CELL PHONE	12-00	60	0.48	
10449	VERIZON WIRELESS	CELLULAR SVC	SPARE ME 10/26/21 CELL PHONE	12-00	60	0.48	
10449	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 10/26/21 CELL PHONE	12-00	60	0.48	
10449	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 10/26/21 CELL PHONE	12-00	62	0.48	
10449	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 10/26/21 CELL PHONE	12-00	63	38.69	
10449	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 10/26/21 TABLET	12-00	62	48.41	
10449	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 10/26/21 TABLET	12-00	63	48.41	
10449	VERIZON WIRELESS	CELLULAR SVC	E6031 ME 10/26/21 TABLET	12-00	60	48.41	
10449	VERIZON WIRELESS	CELLULAR SVC	E6231 ME 10/26/21 TABLET	12-00	62	48.41	
10449	VERIZON WIRELESS	CELLULAR SVC	M6012 SPARE ME 10/26/21 TABLET	12-00	60	48.41	
10449	FIRE SMART PROMOTIONS	PREVENTION WEEK OCT 2021 SUPPLIES	FF DRESS UP GEAR -YOUTH 2/3 (2)	28-30	PE	193.05	
10449	FIRE SMART PROMOTIONS	PREVENTION WEEK OCT 2021 SUPPLIES	FF DRESS UP GEAR -YOUTH 4/6 (2)	28-30	PE	203.78	
10449	FIRE SMART PROMOTIONS	PREVENTION WEEK OCT 2021 SUPPLIES	FF DRESS UP GEAR -YOUTH 6/8 (2)	28-30	PE	203.78	
10449	FIRE SMART PROMOTIONS	PREVENTION WEEK OCT 2021 SUPPLIES	FF DRESS UP GEAR -YOUTH 8/10 (2)	28-30	PE	214.50	
10449	FIRE SMART PROMOTIONS	PREVENTION WEEK OCT 2021 SUPPLIES	FF DRESS UP GEAR -YOUTH 12/14 (2)	28-30	PE	225.23	
10449	FIRE SMART PROMOTIONS	PREVENTION WEEK OCT 2021 SUPPLIES	COLORING BOOK, CRAYON (300 EA)	28-30	PE	589.92	
10449	FIRE SMART PROMOTIONS	PREVENTION WEEK OCT 2021 SUPPLIES	FIRE HAT (100)	28-30	PE	134.06	
10449	VISTAPRINT	BUSINESS CARDS (1000)	BUSINESS CARDS (4 SETS,100 EA)	22-70	62	62.73	
10449	VISTAPRINT	BUSINESS CARDS (1000)	STATION CARDS (500)	22-70	60	30.90	
10449	VISTAPRINT	BUSINESS CARDS (1000)	BUSINESS CARD HOLDERS	22-70	60	27.68	
10449	VISTAPRINT	BUSINESS CARDS (1000)	BUSINESS CARDS (4 SETS,100 EA)	22-70	63	62.72	
10449	SAFETYSIGN.COM	SAFETY SIGN, STAFF USE ON ROADWAYS	STOP,SLOW SIGN W-HANDLE	28-30	60	135.74	
					U.S.BANK TOTAL	5,440.28	

South Lake County
 Fire Protection District
 Cost Accounting Management System
 Invoice Distribution

Detail Report by Vendor, Invoice
 Run Date: 09/21/2021 04:59:43pm By: GF

Selection Criteria:
 Include Inv Batch No: 09/21/21

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

Voucher No	Vendor Name	Invoice Description	Line Item Description	Budget-Exp	Budget-Exp	Expine	Net Amt	Req No / Descr 2
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 ATKINS	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 CHASE	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 COLLETT	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 COLLINS	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 COSTA	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 DANIELS	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 DELONG	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 DUNCAN	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 EMERSON	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 FANUCCHI	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 FENK	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 FRAYER	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 HESS	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 HILDEBRAND	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 LANNING	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 LEUZINGER	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 LOPEZ	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 MIINCH	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 MYERS	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 NEWSOM	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 SMITH,C	03-30	G		8.32	
10410	ARBA	GROUP LIFE FOR PCFS	OCT 2021 SMITH,N	03-30	G		8.32	
10411	AT&T	TELEPHONE CHGS	STA 64 ME 09/12/21	30-00	T4		23.40	
10411	AT&T	TELEPHONE CHGS	STA 62 ME 09/12/21	30-00	T2		50.17	
10411	AT&T	TELEPHONE CHGS	STA 63 ME 09/12/21	30-00	T3		51.18	
10411	AT&T	TELEPHONE CHGS	STA 60 ME 09/12/21	30-00	T0		166.76	
10411	AT&T	TELEPHONE CHGS	FS ME 09/12/21	30-00	TF		21.74	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	PERSONNEL SERVICES (Q4 ESTIMATE)	23-80	CF		-1,038.91	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	WORKERS COMP SAFETY (Q4 ESTIMATE)	23-80	CF		0.00	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	UNEMPLOYMENT (Q4 ESTIMATE)	23-80	CF		0.00	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	OPERATING EXPENSE (Q4 ESTIMATE)	23-80	CF		-207.45	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	ADMINISTRATION (Q4 ESTIMATE)	23-80	CF		-88.30	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	WORKERS COMP-MISC (Q4 ESTIMATE)	23-80	CF		0.00	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	RETIREMENT (Q4 ESTIMATE)	23-80	CF		0.00	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	BENEFITS (Q4 ESTIMATE)	23-80	CF		-15.06	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	WC-POF (Q4 ESTIMATE)	23-80	CF		0.00	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	STATEWIDE PRO RATA (Q4 ESTIMATE)	23-80	CF		-62.57	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	PERSONNEL SERVICES	23-80	CF		225.85	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	WORKERS COMP-SAFETY	23-80	CF		0.00	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	UNEMPLOYMENT	23-80	CF		0.00	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	OPERATING EXPENSE	23-80	CF		2,913.75	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	ADMINISTRATION	23-80	CF		220.00	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	WORKERS COMP-MISC	23-80	CF		0.00	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	RETIREMENT	23-80	CF		0.00	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	BENEFITS	23-80	CF		3.27	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	WC-POF	23-80	CF		0.00	
10412	CAL FIRE	17510 Q4 ACTUAL (AMADOR) FY 20-21	STATE WIDE PRO RATA	23-80	CF		155.89	
10412	CAL FIRE	TRENCH RESCUE TECHNICIAN	TRENCH RESCUE TECHNICIAN	28-30	TB		1,350.00	CALFIRE TRAINING BUREAU
10413	CAL FIRE	REFUND OVERPAYMENT	SILVERADO FIRE 10/27/20				3,205.07	
10414	CALLAYOMI CO WATER D	6" FIRE LINE	STA 60 YB 08/01/21	30-00	W0		792.00	
10414	CALLAYOMI CO WATER D	WATER	STA 60 ME 08/30/21 (30500)	30-00	W0		591.26	
10414	CALLAYOMI CO WATER D	WATER	FS ME 08/30/21 (2599)	30-00	WF		62.84	
10415	COBB AREA CO WATER D	WATER	STA 62 ME 08/17/21 (8000)	30-00	W2		120.76	
10416	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL-REPL CNCL CK10379	STA 31 (3600LB)	30-00	GA		113.96	
10416	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL-REPL CNCL CK10398	STA 60 (588LB)	30-00	G0		18.91	
10416	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL-REPL CNCL CK10398	STA 62 (588LB)	30-00	G2		18.91	
10416	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL-REPL CNCL CK10398	STA 63 (588LB)	30-00	G3		18.91	
10416	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL-REPL CNCL CK10398	STA 31 (588LB)	30-00	GA		18.91	
10416	COUNTY OF LAKE SOLID	GARBAGE DISPOSAL-REPL CNCL CK10398	FS (588LB)	30-00	GF		18.91	

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Budget-Exp	Budget-Exp	Net Amt	Req No / Descr 2
10430	ROSALES MARKET	MEALS-OP FORCE MULTIPLIER	MEALS (6 @ 9.84 EA)	13-00	60	58.99	
10430	SOUTH LAKE REFUSE	REFUSE/ RECYCLE COLLECTION	STA 62 ME 08/31/21	30-00	G2	72.89	
10430	SOUTH LAKE REFUSE	REFUSE/ RECYCLE COLLECTION	STA 60 ME 08/31/21	30-00	G0	159.00	
10430	SOUTH LAKE REFUSE	REFUSE/ RECYCLE COLLECTION	STA 63 ME 08/31/21	30-00	G3	86.32	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 BAG CLIPS	14-00	63	4.07	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 STRAINER	14-00	63	3.83	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 PEELER	14-00	63	3.77	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 THERMOMETER	14-00	63	18.45	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 SUCTION HOOK	14-00	63	4.31	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 LYS DIS CRSP	14-00	63	12.69	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 SCALE	14-00	63	16.28	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 5 PC TWL SET	14-00	63	10.83	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 5 PC KIT SET	14-00	63	5.40	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 COOLING GRID	14-00	63	3.57	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 SUCTION	14-00	63	9.74	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 5PK TOOLS	14-00	63	5.40	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 BRILLINCE SET	14-00	63	23.89	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 PYREX SS 14	14-00	63	22.80	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 63 CUTLERY	14-00	63	54.36	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 CASCADE PACS	14-00	62	15.19	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 HEFTY 13 GAL	14-00	62	14.12	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 BOUNCE	14-00	62	6.49	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 LYS DIS CRSP	14-00	62	12.69	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 DAWN ORIG	14-00	62	9.72	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 BRILLINCE SET	14-00	62	23.89	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 SUCTION (2)	14-00	62	19.49	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 5PK KIT SET	14-00	62	5.40	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 5PC TWL SET	14-00	62	10.83	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 BAG CLIPS	14-00	62	4.07	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 MAG DE ERASE (2)	14-00	62	3.78	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 CAN OPENER	14-00	62	8.63	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 SHARPENER	14-00	62	10.84	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 ELITE GRINDR	14-00	62	18.42	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 OS ESYR ICE (3)	14-00	62	7.05	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 DINNER PLATE (9)	14-00	62	34.65	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 2X3 ALUM DE (2)	14-00	62	39.06	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 DESK LAMP (4)	14-00	62	29.93	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 PYREX 24PC	14-00	62	33.68	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 TIDE LQ	14-00	62	21.69	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 TUMBLER (6)	14-00	62	10.96	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 MUG (4)	14-00	62	12.89	
10430	WALMART	HOUSEHOLD SUPPLIES	STA 62 6 CT DE MKR (2)	14-00	62	10.51	
10430	CABELAS	DEVICE TO HEAT WATER-DIXIE FIRE	OES 359 JETBOIL MIGHTYMO	14-00	60	64.95	
10430	CABELAS	DEVICE TO HEAT WATER-DIXIE FIRE	OES 359 JETBOIL SUPPORT	14-00	60	10.82	
10430	CABELAS	DEVICE TO HEAT WATER-DIXIE FIRE	OES 359 OUTDOOR COOKSET	14-00	60	70.37	
10430	CABELAS	DEVICE TO HEAT WATER-DIXIE FIRE	OES 359 JETBOIL FUEL (2)	14-00	60	12.97	
10430	LAKESIDE APPLIANCE	WASHER & DRYER SET REPLACEMENT	STA 62 MAYTAG WASHER,DRYER	38-00	62	1,848.75	
10430	LAKESIDE APPLIANCE	WASHER & DRYER SET REPLACEMENT	STA 63 MAYTAG WASHER	38-00	63	951.56	
10430	LAKESIDE APPLIANCE	WASHER & DRYER SET REPLACEMENT	STA 63 MAYTAG DRYER	38-00	63	951.56	
10430	ZOOM VIDEO COMMUNICATIONS	IN BOARD MEETING REMOTE ACCESS	ME 10/10/21 STANDARD PRO	23-80	SP	14.99	
10430	FERRELLGAS	PROPANE	FS FILL (203.4 GAL)	30-00	PF	429.20	
10430	FERRELLGAS	PROPANE	STA 60 FILL (205.1 GAL)	30-00	P0	432.79	
10430	FERRELLGAS	PROPANE	STA 62 FILL (169.1 GAL)	30-00	P2	356.82	
10430	SANTA ROSA UNIFORM & CAREER AF	UNIFORM BELT	LANNING-UNIFORM BELT	11-00	U	34.91	
10430	SANTA ROSA UNIFORM & CAREER AF	UNIFORM SET	LANNING-MEND BADGE TAB ON SHIRT	11-00	U	12.00	
10430	SANTA ROSA UNIFORM & CAREER AF	UNIFORM SET	LANNING-MEND HOLE IN PANT	11-00	U	18.00	
10430	SANTA ROSA UNIFORM & CAREER AF	UNIFORM SET	LANNING-NOMEX PANT	11-00	U	185.67	
10430	WESTERN EXTRICATION SPECIALIST	IN EXTRICATION TOOL REPLACEMENT	E1477 I CUTTER CORE 5KC	62-74	A	8,100.36	RES 2021-22-04
10430	WESTERN EXTRICATION SPECIALIST	IN EXTRICATION TOOL REPLACEMENT	E1477 SP 5240 SPREADER 5KC	62-74	A	8,950.64	RES 2021-22-04
10430	WESTERN EXTRICATION SPECIALIST	IN EXTRICATION TOOL REPLACEMENT	E1477 TR 5350 LP TELECOPIC RAM W/ L	62-74	A	6,803.23	RES 2021-22-04
10430	WESTERN EXTRICATION SPECIALIST	IN EXTRICATION TOOL REPLACEMENT	E1477 SR 10 PC 1 CORE PUMP GAS	62-74	A	6,323.26	RES 2021-22-04
10430	WESTERN EXTRICATION SPECIALIST	IN EXTRICATION TOOL REPLACEMENT	E1477 HOSE CORE 32'	62-74	A	1,098.53	RES 2021-22-04
10430	WESTERN EXTRICATION SPECIALIST	IN EXTRICATION TOOL REPLACEMENT	E1477 RAM SUPPORT HRS 22 NCT	62-74	A	695.11	RES 2021-22-04
10430	WESTERN EXTRICATION SPECIALIST	IN EXTRICATION TOOL REPLACEMENT	E1477 CHOCKS & CLOCKS SEST A	62-74	A	550.30	RES 2021-22-04
10430	MIDDLETOWN COPY & PRINT	VINYL LETTERING	STA 60 ENGINES VINYL LETTERING	17-00	60	626.07	
10430	MIDDLETOWN COPY & PRINT	VINYL LETTERING	STA 62 ENGINES VINYL LETTERING	17-00	62	626.07	
10430	MIDDLETOWN COPY & PRINT	VINYL LETTERING	STA 63 ENGINES VINYL LETTERING	17-00	63	626.07	
10430	MIDDLETOWN COPY & PRINT	VINYL LETTERING	STA 64 ENGINES VINYL LETTERING	17-00	64	626.08	
10430	MATHESON TRI-GAS INC	MEDICAL OXYGEN	FILL UP (3)	19-40	O	239.43	
10430	MATHESON TRI-GAS INC	MEDICAL OXYGEN	HAZARDOUS MATERIAL CHARGE	19-40	O	14.47	
10430	MATHESON TRI-GAS INC	MEDICAL OXYGEN RENTAL	ME 08/31/21	19-40	O	34.87	
10430	SHELL OIL	REPLENISH COOLANT	OES 359 RADIATOR COOLANT	17-00	60	47.17	

Voucher No	Merchant Vendor Name	Invoice Description	Line Item Description	Budget-Exp	Budget-Exp	Net Amt	Req No / Descr 2
10430	STERICYCLE INC	MEDICAL WASTE DISPOSAL	ME 093021	19-40	MW	90.91	
10430	MEDIACOM	INTERNET SVC	STA 63 ME 09/16/21	30-00	I3	73.18	
10430	MEDIACOM	INTERNET SVC	STA62 ME 09/26/21	30-00	I2	73.18	
10430	MEDIACOM	INTERNET SVC	STA 62 ME 08/26/21	30-00	I2	73.18	
10430	MEDIACOM	INTERNET SVC	STA 62 DATA OVR ME 07/26/21	30-00	I2	40.00	
10430	MEDIACOM	INTERNET SVC	STA 62 ME 08/26/21	30-00	I2	-73.18	
10430	MEDIACOM	INTERNET SVC	STA 62 DATA OVR ME 07/26/21	30-00	I2	-30.00	
10430	MEDIACOM	INTERNET SVC	STA 60 ME 09/26/21	30-00	I0	62.99	
10430	HARDESTERS	HOUSEHOLD SUPPLIES	STA 63 PAINTER TAPE	14-00	63	4.82	
10430	HARDESTERS	DECAL REMOVER	E6321 SUPER GLUE REMVR	17-00	63	5.39	
10430	HARDESTERS	MEALS (4) - CACHE FIRE	STA 60 MEAL-17.45 EA (LEUZINGER, ZO	13-00	60	70.95	
10430	HARDESTERS	MEALS (1) - CACHE FIRE	STA 62 MEAL (MCCABE)	13-00	62	15.62	
10430	HARDESTERS	INSECT SPRAY	STA 62 SPIDER KILLER	18-00	62	6.42	
10430	HARDESTERS	VEHICLE CLEANING SUPPLIES	U6321 PROTECTNT IRE EXTRM	17-00	63	9.21	
10430	HARDESTERS	VEHICLE CLEANING SUPPLIES	U6321 PROTECTANT ARMR ALL	17-00	63	8.57	
10430	HARDESTERS	VEHICLE CLEANING SUPPLIES	U6321 SOFA,STAIR CLNR	17-00	63	11.79	
10430	HARDESTERS	VEHICLE CLEANING SUPPLIES	U6321 MICROFIBER AUTO CLOTH	17-00	63	9.64	
10430	HARDESTERS	VEHICLE CLEANING SUPPLIES	U6321 RUG DOCTOR 24-HR	17-00	63	37.53	
10430	HARDESTERS	VEHICLE CLEANING SUPPLIES	U6321 UPHOSTERY TOOL	17-00	63	5.35	
10430	HIDDEN VALLEY LAKE CSD	WATER/SEWER	STA 63 WATER (442)	30-00	W3	67.34	
10430	HIDDEN VALLEY LAKE CSD	WATER/SEWER	STA 63 SEWER	30-00	W3	87.75	
10430	US POSTAL SERVICE	POSTAGE	STA 60 CERTIFIED MAIL (LOPEZ, LANNI	22-71	60	12.90	
10430	SHELL OIL	BBQ PROPANE	STA 63 BBQ PROPANE	17-00	63	46.55	
10430	BIG 5 SPORTING GOODS	TENT (2)-ADD'L-DIXIE FIRE	OES 359 (2) 2-PERSON AMERICAN OUTBA	28-30	60	97.85	
10430	ARMED FORCE PEST CONTROL	PEST CONTROL	STA 63 GENERAL PEST	18-00	63	90.00	
10430	ARMED FORCE PEST CONTROL	PEST CONTROL	STA 62 GENERAL PEST & RODENT BAITIN	18-00	62	80.00	
10430	ROTO-ROOTER OF LAKE COUNTY	SEWER MAINTENANCE	PLUMBING HRS (.5)	18-00	60	85.00	
10430	ROTO-ROOTER OF LAKE COUNTY	SEWER MAINTENANCE	ROOTING MAIN LINE HRS (1)	18-00	60	195.00	
10430	US POSTAL SERVICE	POSTAGE	STA 60 (ABH INVOICES)	22-71	60	5.51	
10430	ICE WATER CO	HYDRATION FOR STA	STA 60 5 GALLON SPRING	13-00	60	7.00	
10430	ICE WATER CO	HYDRATION FOR STA	STA 62 5 GALLON SPRING	13-00	62	7.00	
10430	ICE WATER CO	HYDRATION FOR STA	STA 60 5 GALLON SPRING	13-00	60	6.81	
10430	ICE WATER CO	HYDRATION FOR STA	STA 62 5 GALLON SPRING	13-00	62	6.81	
10430	ICE WATER CO	HYDRATION FOR STA	STA 63 5 GALLON SPRING	13-00	63	13.63	
10430	LAKE COUNTY WEBSITES & COMPUT	WEBSITE HOSTING, DOMAIN RENEWAL	PREMIUM PKG, DOMAIN RENEWAL (12 MOS	28-30	60	239.40	
10430	LAKE COUNTY WEBSITES & COMPUT	WEBSITE HOSTING, DOMAIN RENEWAL	DOMAIN RENEWAL	28-30	60	18.00	
10430	LAKE COUNTY WEBSITES & COMPUT	WEBSITE HOSTING, DOMAIN RENEWAL	DATA STORAGE INCREASE BY 1GB (5 MOS	28-30	60	39.75	
10430	LAKE COUNTY WEBSITES & COMPUT	WEBSITE MAINTENANCE	SET UP NEW PAGE FOR MAPS	28-30	60	150.00	
10430	LAKE COUNTY WEBSITES & COMPUT	WEBSITE MAINTENANCE	FORMATTED MAPS, ADD LINKS	28-30	60	112.50	
10430	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 09/26/21 BOOSTER EXTENDER	12-00	62	38.01	
10430	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 09/26/21 BOOSTER EXTENDER	12-00	62	38.01	
10430	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 09/26/21 BOOSTER EXTENDER	12-00	63	38.01	
10430	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 09/26/21 EXTENDER	12-00	60	16.02	
10430	VERIZON WIRELESS	CELLULAR SVC	B1417 ME 09/26/21 TABLET	12-00	A	16.02	
10430	VERIZON WIRELESS	CELLULAR SVC	B1418 ME 09/26/21 TABLET	12-00	A	16.02	
10430	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 09/26/21 TABLET	12-00	60	16.02	
10430	VERIZON WIRELESS	CELLULAR SVC	E1487 ME 09/26/21 TABLET	12-00	A	16.02	
10430	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 09/26/21 TABLET	12-00	63	0.53	
10430	VERIZON WIRELESS	CELLULAR SVC	M6012 ME 09/26/21 CELL PHONE	12-00	60	0.53	
10430	VERIZON WIRELESS	CELLULAR SVC	OES359 ME 09/26/21 CELL PHONE	12-00	60	0.53	
10430	VERIZON WIRELESS	CELLULAR SVC	SPARE ME 09/26/21 CELL PHONE	12-00	60	0.53	
10430	VERIZON WIRELESS	CELLULAR SVC	M6011 ME 09/26/21 CELL PHONE	12-00	60	0.53	
10430	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 09/26/21 CELL PHONE	12-00	62	0.53	
10430	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 09/26/21 CELL PHONE	12-00	63	38.03	
10430	VERIZON WIRELESS	CELLULAR SVC	M6211 ME 09/26/21 TABLET	12-00	62	48.41	
10430	VERIZON WIRELESS	CELLULAR SVC	M6311 ME 09/26/21 TABLET	12-00	63	48.41	
10430	VERIZON WIRELESS	CELLULAR SVC	E6031 ME 09/26/21 TABLET	12-00	60	48.41	
10430	VERIZON WIRELESS	CELLULAR SVC	E6231 ME 09/26/21 TABLET	12-00	62	48.41	
10430	VERIZON WIRELESS	CELLULAR SVC	M6012 SPARE ME 09/26/21 TABLET	12-00	60	48.41	
10430	FERRELLGAS	PROPANE TANK RENTAL	STA 63 YB 08/01/21	30-00	P3	50.00	
10430	FERRELLGAS	PROPANE TANK RENTAL	STA 60 YB 08/01/21	30-00	P0	50.00	
10430	FERRELLGAS	PROPANE TANK RENTAL	STA 62 YB 08/01/21	30-00	P2	50.00	
10430	FERRELLGAS	PROPANE TANK RENTAL	STA 64 YB 08/01/21	30-00	P4	50.00	
10430	LEHR	LIGHT BAR (ADD'L)	U6321 CN SIGNALMASTER 8-HEAD W/CONT	17-00	63	1,328.10	
						45,567.43	