



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

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

NOTICE OF A BOARD OF DIRECTORS REGULAR MEETING
Tuesday, November 21, 2023, at 7:00 p.m.
Located at the Middletown Fire Station Board Room,
21095 Highway 175, Middletown, CA 95461

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

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

1. Call to Order:
2. Pledge of Allegiance:
3. Roll Call:
4. Motion to approve agenda:
 MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
5. Citizens' Input: Any person may speak for three (3) minutes about any subject of concern provided it is within the jurisdiction of the Board of Directors and is not already on the today's agenda. Total period is not to exceed fifteen (15) minutes, unless extended at the discretion of the Board.
6. Communications:
 - 6.a. Fire Sirens
 - 6.b. Fire Safe Council
 - 6.c. Volunteer Association
 - 6.c.1. Swearing in and Pinning Badge for Gary Bevins, Robert Lanning and David Miinch
 - 6.d. Chief's Report
 - 6.e. Finance Report
 - 6.f. Directors' activities report
7. Regular Items:
 - 7.a. Consideration for approval of draft financial statements for fiscal years ending 2021 and 2022 prepared by Fechter & Company CPAs. Placed on the agenda by Staff Services Analyst Gloria Fong.
 MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.b. Consideration for Air Conditioning System at Cobb Station 62 and authorization for Chief to execute. Placed on the agenda by Chief Paul Duncan/Fire Apparatus Engineer (Paramedic) Will Clark.

MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.c. Consideration for Participation (Collection 3 of 3) in the State Department of Health Care Services Public Provider Intergovernmental Transfer Program for Ground Emergency Medical Transportation Services for Calendar Year 2023 and authorization for Chief to execute. Placed on the agenda by Staff Services Analyst Gloria Fong.

MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.d. Consideration for participation in CY 2022 Voluntary Rate Range Program and authorization for Chief to execute Intergovernmental Agreement Regarding Transfer of Public Funds. Placed on the agenda by Staff Services Analyst Gloria Fong.


MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

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

8.a. Meeting Minutes – October

8.b. Warrants – November

9. Motion to Adjourn Meeting:

Posted Nov. 17, 2023 by  Gloria Fong, Clerk to the Board of Directors

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

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

<https://us02web.zoom.us/j/82795332267>

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

Meeting ID: 827 9533 2267

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

**South Lake Fire Safe Council
Meeting Minutes
October 4, 2023**

Call to Order: Lewis, Peek, Englander, Erme and Wenckus present.

Kevin Soland – Forester working with RCD and Lake Fire Safe Council on grants, present.

He is a Certified Defensible Space Inspector and will help provide defensible space training and work on grants to help elderly and disabled persons help with defensible space.

Previous Meeting Minutes: Approved.

President's Report:

Treasurer's Report:

Bank Balance: \$9138.42

Expenses: \$3372.60

Income: \$0

Correspondence:

Membership: 69

Committee Reports:

Chipping: 12 sites

Web Site:

Facebook:

Publicity: Chipping notice to go out.

Community Updates:

Cobb:

Cal Trans and PG&E working on Bottle Rock Rd. Undergrounding is done in some areas.

Hub us out of grant money and will close. Cal Fire is taking over property.

Hidden Valley Lake: Chipping is ongoing.

Noble Ranch:

Fire was from illegal grow.

Still lots of downed trees.

Driveway clearing is ongoing.

Items for next meeting agenda:

Speaker every quarter

Adjournment

Chief Report 11/14/2023

North Division Operations:

We have reduced our staffing to level 2, now with one engine covered at each station, reduction of staffing on the Copter, and releasing of some of the fixed-wing assets. The next reduction of staffing will be based on weather conditions.

The State Excavator with Masticator is actively working in Boggs Forest. They are clearing roadways, and debris piles, then repairing damaged roadways.

There was a large amount of prescribed burning over the last week of October. Several projects with different entities put in close to 70 acres of burning for vegetation management. Agencies participating included the Tribal Restoration Eco Alliance (TERA), Lake County Prescribed Burn Association (Lake PBA), Cobb Area Water Company, Lake County Fire District, and California State Parks. Areas treated were Loch Lomond, Lower Lake (Anderson Marsh), and Cobb (Bottle Rock Road).

Camp Operations:

Over the last couple of weeks, we have been preparing for a camp-wide management review. This process audits the function of the camp, its facilities, personnel, and readiness. Our review was completed, with a couple of areas noted for improvement.

Staffing continues at two crews for the time being. If numbers improve, a third crew may be added.

South Lake Operations:

A factory inspection of the new Horton Ambulance was completed. Several items were identified for repair and/or modification before leaving the factory. Delivery of the new Unit is anticipated to be in early December, depending on the speed of the repairs and transport to the west coast.

The District Excavator will be working on the Seigler Springs corridor starting this week.

The Air Curtain Burner has been successfully relocated to the County-owned property north of the Middletown settling ponds, across from Bear Canyon Road, off of Highway 175. As part of the agreement with the County of Lake, field fencing will be required at the south side of the burner, to keep unintended traffic out of the irrigation system.

No update on the Station 63 upgrade. The setback modification should be close to being finished, and we will be checking with the Lake County Planning Department to see where the approval currently sits.

The NCPA vehicles are in the final stages of the paperwork completion, and we intend to train on them shortly thereafter. Once the training has concluded, we will be disposing of the vehicle with a local auto dismantler. The hold-up has been ensuring all paperwork is completed, and ready for DMV.

The Facilities and Equipment Committee Ad-Hoc has not met, because the scope of the project has not been completely defined. Initially, the information on inspection and repairs cited an NFPA requirement. That was the incorrect NFPA requirement, as our tower is not going to have live-fire training inside of it, and therefore the requirement is different. FAE Kessee is redoing the research and costs on the inspections and upgrade issues, based on the 'no live fire' factor.

The Candy Cane Run is scheduled for December 8th (Cobb), 9th (Middletown) and 10th (Hidden Valley).

Station 64 was the location very successful Halloween event, outside in Prather Plaza.

End of Report, Paul



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: November 17, 2023

TO: Board of Directors

FROM: Gloria Fong
Staff Services Analyst

SUBJECT: Draft Financial Statements for Fiscal Years Ending 2021 and 2022 prepared by Fechter & Company CPAs.

For the Board's consideration is subject item. My apologies for not having the revised draft available. I recommend the Board approve the draft as revised from 10/27/23 meeting.

I am comfortable from the 10/27/23 meeting with Fechter & Company CPA Michael Fink that the changes made do not materially affect the bottom line. Minor changes were made to expenditure amounts, some to the Statement of Activities pages and Note 4 Capital Assets page.

Additionally, below replaces the 3 paragraphs highlighted in MDA section pages:

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. Because of Cobb and Loch Lomond's mountainous and rural area, 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 2021/2022 and 2020/2021 fiscal years totaled 1,649 and 1,591, respectively. Of those calls during the fiscal years ending in 2022 and 2021, 76% and 73% of these requests, respectively, were for emergency medical services.

The Fire District recognizes the County of Lake as the Authority Having Jurisdiction to handle code enforcement and as such the Lake County Chief Building Official serves as its Fire Marshal. For daily Fire District business, the Fire District employs one (1) full-time administrative officer and one (1) full-time office technician.

The Fire District collected charges for services and fees for offsetting costs in providing specific services. In the fiscal years ended June 30, 2022 and 2021, this revenue accounted for \$947,041 and \$1,299,392, or 20% and 24% of the Fire District's operating revenue, respectively. Fees are collected to fund a portion of the costs for issuing burn permits, providing fire prevention services and ambulance transports.



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

October 17, 2023

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

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

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

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

Financial Statements

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

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

Information Provided

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

Government-specific

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

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

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

Signature: _____

Signature: _____

Title: _____

Title: _____

**SOUTH LAKE COUNTY
FIRE PROTECTION DISTRICT**

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

JUNE 30, 2022 AND 2021

DRAFT pending review

Table of Contents

Independent Auditor’s Report	1-3
Management’s Discussion and Analysis	4-7
Government-Wide Financial Statements	
Statements of Net Position.....	8
Statement of Activities – June 30, 2022	9
Statement of Activities – June 30, 2021	10
Fund Financial Statements	
Balance Sheet – June 30, 2022	11
Balance Sheet – June 30, 2021	12
Reconciliation of the Governmental Funds Balance Sheets to the Statements of Net Position	13
Statement of Revenues, Expenditures, and Changes in Fund Balances – June 30, 2022	14
Statement of Revenues, Expenditures, and Changes in Fund Balances – June 30, 2021	15
Reconciliation of the Statements of Revenues, Expenditures, and Changes in Fund Balances to the Statements of Activities.....	16
Notes to the Financial Statements.....	17-27
Required Supplementary Information	
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – June 30, 2022	28
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – June 30, 2021	29
Notes to Required Supplementary Information	30
Supplementary Information	
Schedules of Revenues – General Fund.....	31
Schedules of Expenditures – General Fund.....	32

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

Fechter & Company
Certified Public Accountants

Sacramento, California
October 2, 2023

DRAFT pending review

MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT pending review

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

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

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

BACKGROUND:

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

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

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

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

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

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

BACKGROUND (continued)

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

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

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

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

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

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

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

FINANCIAL REPORTING:

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

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

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

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

FINANCIAL HIGHLIGHTS:

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

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

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

FINANCIAL HIGHLIGHTS (continued)

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

ECONOMIC FACTORS:

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

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

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

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

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

P.O. Box 1360
Middletown, California 95461

GOVERNMENT-WIDE FINANCIAL STATEMENTS

DRAFT pending review

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

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

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

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

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

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

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

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

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

FUND FINANCIAL STATEMENTS

DRAFT pending review

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

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

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

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

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

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

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

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

DRAFT pending review

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Description of the Reporting Entity

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

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation

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

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (continued)

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

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

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

GOVERNMENT FUND TYPES

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Budgets

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

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

D. Cash

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

E. Property Taxes

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Long-Term Liabilities

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

G. Assigned Fund Balance

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

H. Capital Assets

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

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

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

I. Inter-Fund Transactions

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Use of Estimates

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

K. Revenue Recognition

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

L. Contingencies

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

M. Allowance for Doubtful Accounts

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

N. Fund Balances

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. Fund Balances (continued)

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

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

NOTE 2: CASH AND INVESTMENTS

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

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

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

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

NOTE 2: CASH AND INVESTMENTS (continued)

Credit Risk, Carrying Amount, and Fair Value

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

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

Authorized Investments

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

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

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

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

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

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

NOTE 2: CASH AND INVESTMENTS (continued)

GASB Statement No. 31

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

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

*Not subject to categorization

NOTE 3: ACCOUNTS RECEIVABLE

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

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

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

NOTE 4: CAPITAL ASSETS

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

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

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

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

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

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

NOTE 5: RISK MANAGEMENT

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

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

NOTE 6: INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

NOTE 7: COVID MATTERS

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

NOTE 8: SUBSEQUENT EVENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT pending review

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

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

See accompanying notes to Required Supplementary Information.

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

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

See accompanying notes to Required Supplementary Information.

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

BUDGETARY BASIS OF ACCOUNTING

The District prepares and legally adopts a final budget on or before August 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, 2020 and 2019, the Board of Directors approved all necessary supplementary appropriations.

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

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

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

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

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

SUPPLEMENTARY INFORMATION

DRAFT pending review

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

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

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

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



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

From: Will Clark, Fire Apparatus Engineer (Paramedic)

Re: A/C System

SUMMARY

Fire apparatus engineer (paramedic) Will Clark has gathered bids for a new air conditioning system at Station 62. Over the past two years we have had almost monthly issues with the current Bard system. This has resulted in many long periods without heating and cooling when the weather in Cobb requires it most.

EXECUTIVE SUMMARY

The intent of providing this information is so the BOD can decide if they would like to consider these proposals. As winter quickly approaches, a new system will be needed to ensure proper heating is maintained. All quotes include removal and disposal of the new system. In order avoid continuous repairs, time without heating and air conditioning, as well as costs, we would like to get a good air conditioning system installed.

BACKGROUND

Due to the extreme weather that Cobb faces, both heat and cold, it is important to have a reliable heating and air conditioning system. Issues we have experienced with the current system range from condensation in the collecting in the ductwork and leaking through the ceiling, to the system outright failing and providing no heating or cooling at all when it is needed most. The new system would be a ductless mini-split system and include 6 head units. There would be a head unit in the living room, the kitchen, and each bedroom.

ANALYSIS

Multiple companies have been contacted to provide quotes. Due to the many positive interactions we have had with Jonas Energy solutions, we believe that they have the knowledge and experience to successfully manage this job. We believe that while they are slightly more expensive, the quote offered by Jonas Energy solutions is far superior to the others. We also believe that they are the best option for providing system maintenance for years to come as they provide a 12 year warranty. Jonas Energy Solutions is located in very close proximity to station 62 which will allow for very timely servicing and repairs if needed.

FISCAL IMPACTS

Bids for service:

- Bid 1- Jonas Energy Solutions-\$37,750.90
 - Bid 2- Performance Mechanical Heating & Cooling-\$36,769.00
 - Bid 3- Peterson Mechanical Inc.-\$38,500.
- *all quotes include prevailing wage

RECOMMENDATION

Purchase and install Mitsubishi mini-split system from Jonas Energy solutions at station 62.



Jonas Energy Solutions
 PO Box 277
 9125 State Highway 53
 Lower Lake, CA 95457

Phone: (707) 994-5911
 Fax: (707) 994-0724
 feedback@jonasenergy.com
 https://www.jonasenergy.com/

Lic #: 708935

Bill to
South Lake County Fire Pr Dist
 16547 Hwy 175 #62
 Cobb, CA 95426

Ship to
South Lake County Fire Pr Dist
 16547 Hwy 175 #62
 Cobb, CA 95426

Thank you for choosing Jonas Energy Solutions, a fourth generation, family owned and operated business in Lake County. The quote you requested is below for your review.

Whether you're installing new HVAC, Solar Energy, Battery Storage or Generator; or just need service, we're here to help with factory trained technicians. In addition to installation and service, we offer attractive Maintenance Plans to ensure your system's performance, its reliability, and also preserve your warranty.

Quote #: q4870

Quote Date: 10/27/2023

Quote excludes any fees necessary for location being in a Flood Zone

Item	Description	Quantity
SYS PW	Prevailing Wage quote:	1
SYS 4Z MITSU	Four Zone Mitsubishi Mini-Split Heat Pump System. Our Four Zone Mitsubishi Mini-Split installations include a Fused Safety Disconnect; up to 50 feet of Line Set, 6 feet of Line Hide, a Line Hide Wall Penetration, 50 feet of Supply and Communication Wire, per indoor unit: R410A Refrigerant and all miscellaneous supplies to complete installation and start the system. Our Mitsubishi Mini-Split systems are designed to exceed your expectations, and because we are a Mitsubishi Diamond Elite Contractor, we are able to provide a 12 year manufacturer's limited warranty.	1
EMO-436-	Equipment Details: 3.0 Ton Mitsubishi - M-Series - 4 Zone 36K Outdoor Unit - Mini-Split - Heat Pump	1
EMI-GS09	9K Mitsubishi - M-Series - GS High Wall Indoor Unit - Ductless - Mini-Split - Heat Pump - White	4

Financing Options Available - Call or Ask for Details



Jonas Energy Solutions
 PO Box 277
 9125 State Highway 53
 Lower Lake, CA 95457

Phone: (707) 994-5911
 Fax: (707) 994-0724
 feedback@jonasenergy.com
 https://www.jonasenergy.com/

Lic #: 708935

Item	Description	Quantity
SYS 2Z MITSU	Two Zone Mitsubishi Mini-Split Heat Pump System. Our Two Zone Mitsubishi Mini-Split installations include a Fused Safety Disconnect; up to 50 feet of Line Set, 6 feet of Line Hide, a Line Hide Wall Penetration, 50 feet of Supply and Communication Wire, per indoor unit: R410A Refrigerant and all miscellaneous supplies to complete installation and start the system. Our Mitsubishi Mini-Split systems are designed to exceed your expectations, and because we are a Mitsubishi Diamond Elite Contractor, we are able to provide a 12 year manufacturer's limited warranty.	1
EMO-542-	Equipment Details: 3.5 Ton Mitsubishi - M-Series - 5 Zone 42K Outdoor Unit - Mini-Split - Heat Pump	1
EMI-GS24	24K Mitsubishi - M-Series - GS High Wall Indoor Unit - Ductless - Mini-Split - Heat Pump - White	1
EMI-GS18	18K Mitsubishi - M-Series - GS High Wall Indoor Unit - Ductless - Mini-Split - Heat Pump - White	1
OLD EQ R&D	OLD EQUIPMENT - REMOVAL AND DISPOSAL	1
12YR WARRANTY	As a Mitsubishi Diamond Dealer, Jonas Energy Solutions is able to provide a 12 year manufacturer's warranty on all Mitsubishi equipment we install.	1
JESPERMIT	Jonas Energy Solutions will prepare and file the paperwork for obtaining the required permit for your new equipment. (***Excludes any fees necessary for location being in a Flood Zone***)	1

Date	Method	Auth #	Amount
------	--------	--------	--------

In the event that payment is required and bank account information or a check is provided as a form of payment, I hereby authorize Jonas Energy Solutions "COMPANY" to (i) initiate a debit entry to my account, to debit the same amount to such account, (ii) use information from my check to make a one-time electronic fund transfer from my account or (iii) process the payment as a check transaction as determined by Company as applicable.

I acknowledge that the origination of ACH transactions to my account must comply with the provision of US law and that I may only revoke this authorization by notifying Company as provided below. This authorization is to remain in full force and effect for the payment on this invoice, until Company has received written notification from me of its termination in such time and in such manner as to afford Company a reasonable opportunity to act on it.

If you believe any of the above information to be in error or to contact the Company for information on revoking this authorization, please call.

Subtotal:	\$37,750.90
Tax:	\$0.00
Total:	\$37,750.90
Payments:	\$0.00

Financing Options Available - Call or Ask for Details



Jonas Energy Solutions
PO Box 277
9125 State Highway 53
Lower Lake, CA 95457

Phone: (707) 994-5911
Fax: (707) 994-0724
feedback@jonasenergy.com
<https://www.jonasenergy.com/>

Lic #: 708935

Authorization

I hereby authorize Jonas Energy Solutions to complete the proposed service, repair, replacement, or installation and agree to pay the invoiced amount upon completion. I additionally certify that I am legally authorized to permit this work and commit to payment.

DEPOSIT of 10% or \$1,000.00, whichever is less, is required at the time of signing (unless otherwise specified). BALANCE to be paid, in full, upon completion. All jobs over \$5,000.00 are subject to a preliminary Lien at the time of job initiation. A mechanics Lien shall be placed for failure to pay at the time of job completion. All material is guaranteed to be as specified.

We hereby propose to furnish labor and materials complete in accordance with the above specifications. Any alteration or deviation from the above specifications involving extra costs, will be executed only upon written orders, and will become an extra charge over and above this quote.

All agreements are contingent upon strikes, accidents or delays beyond our control. This quote is subject to acceptance within 30 days of the issue date and is void thereafter at the option of the Company.

Acceptance

Acceptance of Quote: The above prices, specification and conditions are hereby Accepted. You are authorized to do the work as specified. Payment will be made as outlined above. By signing, I further acknowledge receipt of attached legal disclosures including the Three Day Right to Cancel.

****Financing Options Available - Call or Ask for Details****

BUYER'S RIGHT TO CANCEL

You, the buyer, may cancel this transaction at any time prior to midnight of the third business day (fifth business day in Alaska or Maryland, fifth business day in California if you are 65 or older or seventh business day for repair or restoration of resident premises damaged by an event that has been declared a state of emergency by the President, the Governor, or governing body and/or executive office for local city and/or county, seventh business day in Maryland if you are 65 or older, fifteenth business day in North Dakota if you are 65 or older) after the date of this transaction (or, in Utah, after the date of the transaction or receipt of the product, whichever is later). See the below notice of right to cancel form for an explanation of this right. If you cancel, the seller may not keep any of your down payment. Additionally, in Michigan, the seller is prohibited from having an independent courier service or other third party pick up your payment at your place of residence before the end of the 3-Business-Day period in which you can cancel the transaction.

NOTICE OF RIGHT TO CANCEL

Date of Transaction: _____

You may cancel this transaction, without any penalty or obligation, within three business days (five business days in Alaska or Maryland, five business days in California if you are 65 or older or seven business days in California for repair or restoration of resident premises damaged by an event that has been declared a State of Emergency by the President, the Governor, or governing body and/or executive officer for the local city and/or county, seven business days in Maryland if you are 65 or older, fifteen business days in North Dakota if you are 65 or older) from the above date (or, in Utah, after the date of the transaction or receipt of the product, whichever is later).

If you cancel, any property traded in, any payments made by you under the contract or sale, and any negotiable instrument executed by you will be returned within ten business days following receipt by the seller of your cancellation notice, and any security interest arising out of the transaction will be cancelled.

If you cancel, you must make available to the seller at your residence, in substantially as good condition as when received, any goods delivered to you under this contract or sale; or you may if you wish, comply with the instructions of the seller regarding the return shipment of the goods at the seller's expense and risk.

If you do make the goods available to the seller and the seller does not pick them up within 20 days of the right to cancel or 10 days of returning payment or other consideration to you, whichever is earlier, you may retain or dispose of the goods without any further obligation. If you fail to make the goods available to the seller, or if you agree to return the goods to the seller and fail to do so, then you may remain liable for the performance of all obligations under this contract.

To cancel this transaction, mail or deliver a signed and dated copy of this cancellation notice or any other written notice (which in California or Ohio, may include email or fax notice and in South Dakota may include an electronic notice) or send a telegram to:

Jonas Energy Solutions _____ at 9125 Hwy 53, Lower Lake, CA 95457
Seller Business Name Seller Business Address (no PO Box), City/State/Zip

Not later than midnight of _____
Date

I hereby cancel this transaction. _____
Date Buyer Signature

**Mitsubishi 12 year Parts & Labor Warranty
Included!**



11-2-23
South Lake Fire Co.
16547 HWY 175
Cobb, CA 95426
(707) 928-5411

» Proposal «

I hereby submit specifications and estimate for the following work to be performed at the above referenced location:

- Furnish and install 2 new **Mitsubishi 42,000 btu Heat Pump Outdoor Unit on plastic pad.**
- Provide and install 4 **Mitsubishi 9,000 BTU Heating Cooling High Wall Heads in sleeping quarters.**
- Provide and install 2 **Mitsubishi 9,000 BTU Heating Cooling High Wall Heads in bathrooms with condensate pumps.**
- Provide and install **Mitsubishi 24,000 BTU Heating Cooling High Wall Head in living room.**
- Provide and install a **Mitsubishi 12,000 BTU Heating Cooling High Wall Head in kitchen.**
- Furnish and install a new **Daikin Heat Pump Remote Control(s)** for use with new equipment.
- Furnish and install all necessary line voltage and control wiring from existing source to new equipment from existing **Bard wall mount heat pumps** which will be removed.
- Provide and install all necessary **condensate drain line piping** from new equipment to existing services.
- Provide and install all necessary **refrigerant piping** for new equipment, including bracing and strapping as needed.
- Provide and install all necessary **bracing and strapping** of materials installed for this project.
- Perform a complete **start-up and test** of new equipment to ensure proper system operation.

» Total Investment \$36,769.00 «

○ **Option – Financing Available. Apply Online At:** www.pmheatcool.com/financing

Mitsubishi 12 Year Parts & Labor Warranty Included!

I hereby propose to furnish labor and materials in accordance with the above specifications, for the sum of {\$36,769.00} with a deposit payment of {\$1000.00} to be made upon signing of contract with the balance of {\$35,769.00} to be paid in full upon job completion. All material is guaranteed to be as stated. Any alteration or deviation from the specifications involving additional costs will be executed only upon written consent and will become an extra charge over and above the confines of this estimate. Deposit is nonrefundable, unless contract is canceled by buyer within 72 hours of signing. All agreements are contingent upon strikes, accidents or delays beyond control. This proposal is subject to acceptance within 10 days and becomes null and void thereafter at the option of the undersigned. Labor Warranty is contingent upon signing of separate ESA Contract.

» Exclusions «

- Access Doors
- 3rd Party Refrigerant Charge Verification
- Cutting & Patching
- Electrical Circuit From Panel
- Permits & Inspection Fees
- Electrical Panel Upgrade
- Structural Engineering
- Structural Framing
- Title 24 Calculations
- Finish Sheet Rock Work
- Painting
- Trenching & Backfill

John P. Harris

John Phillip Harris

14729 Lakeshore Drive Clearlake, CA. 95422
Office (707) 995-0500 Fax (707) 995-0400

performancemech@gmail.com

www.pmheatcool.com

License #872302

The undersigned hereby accepts the above investment price, conditions and specifications. By signing I authorize Performance Mechanical to perform work as specified. Payment will be made as outlined above.

Proposal Accepted: DATE: _____ SIGNATURE _____



Proposal/Contract

To: Cobb Station 62
16547 Highway 175
Kelseyville, Ca. 95451

Date: November 8, 2023
Phone: 510-566-4930
Email: william.clark@fire.ca.gov

We propose to perform the equipment installation and/or services for the location specified above and as detailed in the following Scope of Work. Any additions, changes or revisions to the above dated bid documents or the below scope of work and exclusions will be provided for on a time and material basis only after prior written approval has been received from the owner or customer. This proposal is good for **15 days** from the above date on proposal.

Scope of Work: To Install (2) Mitsubishi Ductless Heat Pumps System's

- **Mitsubishi (2) Heat Pump Multi Zone Condenser's and (6) fan coils**
 - o **Living Room FC-1**
 - o **Kitchen FC-2**
 - o **Berthings FC-3,FC-4,FC-5, FC-6**
- Remove existing Bard exterior packaged wall mounted HVAC units and dispose of properly through certified California recycler.
 - o Install Sheet metal over building side wall return penetrations
 - o *Excluding building siding and water proofing*
- Install Mitsubishi 3.5 Ton Heat Pump Multi Zone condenser on wall bracket
 - o Model# MXZ-5C42NA3-U1
 - o 38"x13"x42" tall
 - o HP-1
 - o **Kitchen, living room system.**
- Install Mitsubishi 3 Ton Heat Pump Multi Zone condenser on wall bracket
 - o Model# MXZ-4C36NA3-U1
 - o 38"x13"x 32" tall
 - o HP-2
 - o **Berthing system**
- Install (1) Mitsubishi 2-Ton Ductless High Wall Heat Pump Fan Coil
 - o Model# MSZ-GS24NA-U1
 - Living room
 - 43"x9"x13" tall
 - Tag: FC-1
- Install (1) Mitsubishi 1.5-Ton Ductless High Wall Heat Pump Fan coil
 - o Model# MSZ-GS18NA-U1
 - Kitchen
 - 36"x10"x12" tall
 - Tag: FC-2
- Install (4) Mitsubishi 0.75-Ton Ductless High Wall Heat Pump Fan coil
 - o Model# MSZ-GS09NA-U1
 - Berthing's
 - 32"x9"x12" tall
 - Tag: FC3,FC-4,FC-5,FC-6
- Install (2) new fused service disconnects using existing electrical from Bard units.
- Install (2) new watertight electrical whips from disconnects to heat pump condensers.
- Install refrigeration lines from condenser above "T-Bar" lid to fan coil locations
- Install (6) sets of 14/4 electrical wire from condenser to each fan coil

Mechanical Contractor

License #171486

21819 – 8th Street East • P.O. Box 450 • Sonoma, CA 95476
Telephone (707) 938-8481 • petersonmechanical.com • Fax (707) 938-1437

Page 1 of 2



- Install (6) 3/4" PVC drain down exterior wall from fan coils to daylight
- Install (6) Mitsubishi digital programmable thermostats and program per customer specs
- Cover any exposed refrigerant piping inside and outside with shop fabricated galvanized sheet metal hat channel.
- Perform factory startup on equipment and check unit operations and air flow
- Any additional repairs or replacement is not a part of this contract and will be performed on Time and Material or at fixed price.

Grand Total of Proposal with tax and labor (Not including Permits, fees, Title 24).....\$38,500.00

Prevailing Wage Peterson Mechanical is a Employees Union Local 104 Sheet Metal Workers that are above prevailing wage pay scale.

Exclusions Permits, Title 24, Flood zone permits and fees, Removal of existing duct work, siding, water proofing, roofing, roof jacks, structural framing upgrades(cassette), shift work, over time rates, framing, sheet rock, painting and patching

Deluxe Warranty Includes: Ten years on parts, ten years on compressor, one year manufacture labor warranty, and one year extended Peterson Mechanical warranty **for complete two year labor warranty from the date of install.**

Peterson Mechanical

David Anken November 8, 2023

David Anken	Date	Signature	Date
Service Estimator			
		Title	
		(Terms: Payment Net 30 Days)	

*****50% deposit due upon signing*****

*****Please Note:** Once you are ready to proceed with the proposed work, please circle the options you are requesting (if necessary), sign and date the proposal, then either e-mail, fax, or mail back the signed copy. A DocuSign eSignature link can also be requested. service@petersonmechanical.com, Fax: 707-933-3730, mailing address: 21819 8th Street East, Sonoma CA 95476. ***


Payments are to be made in U.S funds. Peterson Mechanical, Inc. accepts approved MasterCard and Visa credit cards which, if used for payment, will include a 3% pass through surcharge on any invoice.

Unless otherwise specified in writing herewith - all invoices are net due 30 days from date of invoice. Peterson Mechanical, Inc. reserves the right to charge and collect a 1% per month late fee on all invoices remaining unpaid over 30 days from date of invoice.

CY 2023 PP-GEMT Invoice #3 – South Lake County Fire Protection District (NPI 1265432801)

Parisi, Bryan@DHCS <Bryan.Parisi@dhcs.ca.gov>

Wed 11/1/2023 10:05 AM

 2 attachments (272 KB)

IGT Certification 12.1.23.docx; South Lake County Fire Protection District (NPI 1265432801) Invoice 3.pdf;

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

Hello,

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

Attached is the PP-GEMT CY 2023 collection 3 invoice, which is being sent to you 45 days before the collection due date. Also attached is a blank IGT Certification form, which will need to be signed and returned two (2) weeks prior to the collection due date. Note, electronic signatures will be accepted. To submit your IGT Certification form, simply “reply all” directly to this email. **Please read all details provided below, as it may answer potential questions.**

IGT Certification Form: Due **December 1, 2023, 5:00 p.m.**

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

PP-GEMT IGT Invoice: Due **December 15, 2023, 10:00 a.m.**

DHCS continues to send one combined and itemized invoice for PP-GEMT Managed Care (MC) and Fee-For-Service (FFS) dollars. As such, you will be able to send a single payment for the total amount due. The Centers for Medicare and Medicaid (CMS) has not yet approved the ten percent (10%) administrative fee, therefore no administrative dollars have been included on your invoice. DHCS will communicate any updates as they become available.

IMPORTANT REMINDER ON TIMING:

Due to Program implementation efforts, the initial CY 2023 rating period delayed invoicing and collected annual non-federal share contributions via three (3) invoices instead of the traditional four (4). Beginning with the CY 2024 rating period, DHCS will revert to the Program’s prospective quarterly invoicing structure. Given the nature of our invoicing process, the transition from a tri-annual to a quarterly invoicing schedule will entail a one-time truncation between collections. Note, invoices will continue to be sent 45 days before the collection due date. Please see the table below for future reference. These dates are also outlined on your invoice.

CY 2023-24 Invoicing Schedule

CY 2023 Invoice #3	Invoice Packets sent	11/1/2023
	IGT Certifications Due	12/1/2023
	Payment Due	12/15/2023

CY 2024 Invoice #1	Invoice Packets sent	12/1/2023
	IGT Certifications Due	1/1/2024
	Payment Due	1/15/2024

CY 2024 Invoice #2	Invoice Packets sent	3/1/2024
	IGT Certifications Due	4/1/2024
	Payment Due	4/15/2024

CY 2024 Invoice #3	Invoice Packets sent	5/31/2024
	IGT Certifications Due	7/1/2024
	Payment Due	7/15/2024

CY 2024 Invoice #4	Invoice Packets sent	8/30/2024
	IGT Certifications Due	10/1/2024
	Payment Due	10/15/2024

Should you have any questions please "reply all" to this email.

Thank you,

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



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DEPARTMENT OF HEALTH CARE SERVICES
PUBLIC PROVIDER INTERGOVERNMENTAL TRANSFER PROGRAM FOR
GROUND EMERGENCY MEDICAL TRANSPORTATION SERVICES
CERTIFICATION FORM FOR STATE CALENDAR YEAR 2023

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

1. As a public administrator, a public officer, or other public individual, I am duly authorized to make this certification.
2. The Public Entity elects to make this intergovernmental transfer (IGT) to the Department of Health Care Service (DHCS) as a voluntary contribution to the non-federal share of Medi-Cal expenditures for purposes of Assembly Bill 1705 (2019) pursuant to Sections 14105.94, 14105.945, 14129, 14129.3, and 14164 of the Welfare and Institutions (W&I) Code. All funds transferred pursuant to this certification qualify for federal financial participation (FFP) pursuant to Section 1903(w) of the Social Security Act and Title 42 of the Code of Federal Regulations, Section 433 Subpart B, and are not derived from impermissible sources such as recycled Medicaid payments, federal money excluded from use as the non-federal share, impermissible health care-related taxes, or non-bona fide provider-related donations.
3. Voluntary contributions attributable to the period of January 1, 2023, through December 31, 2023, will be made via recurring transfers as indicated on the invoices provided to the Public Entity by DHCS. The Public Entity acknowledges that any transfers made pursuant to this certification during this time period are considered an elective IGT made pursuant to W&I Code sections 14105.945 and 14164, to be used by DHCS, subject to paragraph four herein, exclusively as the source for the non-federal share of ground emergency medical transport public provider supplemental payments in both Medi-Cal fee-for-service payments and the portion of the risk-based capitation rate to Medi-Cal managed care health plans associated with reimbursement made in accordance with Section 14105.945, subdivision (h)(1) (hereafter, the AB 1705 Public Provider (PP) Ground Emergency Medical Transportation (GEMT) Intergovernmental Transfer (IGT) Program, or the PP-GEMT IGT Program), and DHCS costs associated with administering the PP-GEMT IGT Program.
4. DHCS may accept this voluntary contribution to the extent it is able to obtain FFP for the PP-GEMT IGT Program as permitted by federal law. In the event DHCS is unable to obtain FFP for the PP-GEMT IGT Program, or the full payments cannot otherwise be made to and retained by eligible public providers, and, therefore, all or a portion of the transferred amount cannot be used as the non-federal share of payments, DHCS will notify the Public Entity via e-mail and return the applicable portion of the unused IGT amount, no later than 90 days after such notification.
5. The Public Entity acknowledges that, in accordance with W&I Code section 14105.945, subdivision (h)(2), upon CMS approval, DHCS shall assess a ten percent (10%) fee on each transfer of public funds to the state to pay for health care

DEPARTMENT OF HEALTH CARE SERVICES
PUBLIC PROVIDER INTERGOVERNMENTAL TRANSFER PROGRAM FOR
GROUND EMERGENCY MEDICAL TRANSPORTATION SERVICES
CERTIFICATION FORM FOR STATE CALENDAR YEAR 2023

coverage and to reimburse DHCS its costs associated with administering the PP-GEMT IGT Program.

6. The Public Entity acknowledges that the IGT is to be used by DHCS for the filing of a claim with the federal government for federal funds and understands that any misrepresentation regarding the IGT may violate federal and state law.
7. The Public Entity acknowledges that all records of funds transferred are subject to review and audit upon DHCS' request. The Public Entity will maintain documentation supporting the allowable funding source of the IGTs.
8. Upon notice from the federal government of a disallowance or deferral related to this IGT, the Public Entity responsible for this IGT shall be the entity responsible for the federal portion of that expenditure.

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

Executed on this 21st day of November, 2023 at Middletown, California.

Signature of Authorized Person: _____

Name of Authorized Person: _____

Title of Authorized Person: _____

Name of Public Entity: _____

NPI of Public Entity: _____


Amount of IGT: \$27,804.95

#

CY 2022 VRRP IGT Agreement for Signature - South Lake County

Ha, Michael@DHCS <Michael.Ha@dhcs.ca.gov>

Mon 10/16/2023 2:41 PM

 1 attachments (64 KB)

CY 22 IGT South Lake County Fire Protection District.docx;

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

Hello South Lake County,

Due to the short timeline to complete the CY 2022 IGT contracts, please prioritize the signing and returning them to us. We need them all back by November 24, 2023.

Welfare and Institutions Code sections 14164 and 14301.4 authorize the Department of Health Care Services (DHCS) to implement a voluntary Rate Range Program relating to the Medi-Cal managed care capitation rate ranges. The funding amounts under the Voluntary Rate Range Program are the nonfederal share of the difference between the Medi-Cal managed care plans' contracted capitation rates and the top of the plans' actuarially sound rate range, as determined by the DHCS. The funds voluntarily transferred by the governmental funding entities (counties, cities, special purpose districts, state university teaching hospitals, or any other political subdivision of the state) to DHCS for this program shall be used to fund the nonfederal share of Medi-Cal managed care actuarially sound capitation rates described in section 14301.4(b)(4) of the Welfare and Institutions Code. These funds shall be paid, together with the related federal financial participation, by DHCS to Medi-Cal managed care plans as part of capitation rates for the rating period of Calendar Year (CY) 2022.

DHCS received your letter(s) of interest regarding the Rating Period CY 2022 (January 1, 2022 – December 31, 2022) Voluntary Rate Range Program. Please refer to the attached document titled "Intergovernmental Agreement Regarding Transfer of Public Funds" for the actual contribution per member per month amounts by rate category. Please review the attached agreement, which lists your total IGT amount and any amounts not subject to the 20% assessment fee in accordance with Welfare and Institutions Code section 14301.4(d) and 14301.5(b)(4).

Each governmental funding entity that has chosen to participate in the Rating Period CY 2022 Voluntary Rate Range Program must complete the attached Final "Intergovernmental Agreement Regarding Transfer of Public Funds," between the governmental funding entity and DHCS. Complete Section 5 – Notices (individual's name, mailing address and e-mail address), and in the Signature Section, include the name of the governmental funding entity as well as the name and title of the person executing the agreement. All other sections have been completed by DHCS.

DHCS will accept and would *prefer* DocuSign digital signature(s) on the final agreements. Please obtain the necessary signature(s) and submit via e-mail to Vivian.Beeck@dhcs.ca.gov. If you need assistance initiating the DocuSign - digitally signed document, **the process takes us about 10 minutes to create and send to you, we will need their Name, Title, and Email address.** Please contact any one of us: Michael Ha at Michael.Ha@dhcs.ca.gov, or Scott Gale at Scott.Gale@dhcs.ca.gov, or Vivian Beeck at Vivian.Beeck@dhcs.ca.gov; and one of us will assist you.

Please refrain from including and requesting David Bishop's signature while obtaining your organization's signatures. We will obtain his signature separately and send you the executed contract with all signatures.

If your organization requires the use of a “**wet signature**,” please obtain the **necessary signature(s) on two (2) originally signed copies of the agreement**, and send the signed agreements to **Vivian Beeck at DHCS** for execution on or before **November 24, 2023**, at:

Vivian Beeck
Capitated Rated Development Division
California Department of Health Care Services
1501 Capitol Avenue, MS 4413
Sacramento, CA 95814

Please do not submit any agreements/contracts between the **health plans and providers** related to the Rating Period CY 2022 Voluntary Rate Range Program.

Invoicing for CY 2022 IGT amounts will occur in January 2024, with payment collection deadline by February 16, 2024.

If you have any questions, please feel free to contact us by e-mail at Vivian.Beeck@dhcs.ca.gov, Michael.Jordan@dhcs.ca.gov, Scott.Gale@dhcs.ca.gov, and Michael.Ha@dhcs.ca.gov.

Thank you,

Michael Ha | Health Program Specialist I
Capitated Rates Development Division
California Department of Health Care Services
Email: Michael.Ha@dhcs.ca.gov



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**INTERGOVERNMENTAL AGREEMENT REGARDING
TRANSFER OF PUBLIC FUNDS**

This Agreement is entered into between the CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES (“DHCS”) and SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT (“GOVERNMENTAL FUNDING ENTITY”) with respect to the matters set forth below.

The parties agree as follows:

AGREEMENT

1. Transfer of Public Funds

1.1 The GOVERNMENTAL FUNDING ENTITY agrees to make a transfer of funds to DHCS pursuant to sections 14164 and 14301.4 of the Welfare and Institutions Code. The amount transferred shall be based on the sum of the applicable rate category per member per month (“PMPM”) contribution increments multiplied by member months, as reflected in Exhibit 1. The GOVERNMENTAL FUNDING ENTITY agrees to initially transfer amounts that are calculated using the Estimated Member Months in Exhibit 1, which will be reconciled to actual enrollment for the service period of January 1, 2022, through December 31, 2022 in accordance with Sub-Section 1.3 of this Agreement. The funds transferred shall be used as described in Sub-Section 2.2 of this Agreement. The funds shall be transferred in accordance with the terms and conditions, including schedule and amount, established by DHCS.

1.2 The GOVERNMENTAL FUNDING ENTITY shall certify that the funds transferred qualify for Federal Financial Participation pursuant to 42 C.F.R. part 433, subpart B, and are not derived from impermissible sources such as recycled Medicaid payments, Federal

money excluded from use as State match, impermissible taxes, and non-bona fide provider-related donations. Impermissible sources do not include patient care or other revenue received from programs such as Medicare or Medicaid to the extent that the program revenue is not obligated to the State as the source of funding.

1.3 DHCS shall reconcile the “Estimated Member Months,” in Exhibit 1, to actual enrollment in HEALTH PLAN(S) for the service period of January 1, 2022, through December 31, 2022 using actual enrollment figures taken from DHCS records. Enrollment reconciliation will occur on an ongoing basis as updated enrollment figures become available. Actual enrollment figures will be considered final two years after December 31, 2022. If reconciliation results in an increase to the total amount necessary to fund the nonfederal share of the payments described in Sub-Section 2.2, the GOVERNMENTAL FUNDING ENTITY agrees to transfer any additional funds necessary to cover the difference. If reconciliation results in a decrease to the total amount necessary to fund the nonfederal share of the payments described in Sub-Section 2.2, DHCS agrees to return the unexpended funds to the GOVERNMENTAL FUNDING ENTITY. If DHCS and the GOVERNMENTAL FUNDING ENTITY mutually agree, amounts due to or owed by the GOVERNMENTAL FUNDING ENTITY may be offset against future transfers.

2. Acceptance and Use of Transferred Funds

2.1 DHCS shall exercise its authority under section 14164 of the Welfare and Institutions Code to accept funds transferred by the GOVERNMENTAL FUNDING ENTITY pursuant to this Agreement as Intergovernmental Transfer (IGTs), to use for the purpose set forth in Sub-Section 2.2.

2.2 The funds transferred by the GOVERNMENTAL FUNDING ENTITY pursuant to Section 1 and Exhibit 1 of this Agreement shall be used to fund the non-federal share of Medi-Cal Managed Care actuarially sound capitation rates described in section 14301.4(b)(4) of the Welfare and Institutions Code as reflected in the contribution PMPM and rate categories reflected in Exhibit 1. The funds transferred shall be paid, together with the related Federal Financial Participation, by DHCS to HEALTH PLAN(S) as part of HEALTH PLAN(S)' capitation rates for the service period of January 1, 2022, through December 31, 2022, in accordance with section 14301.4 of the Welfare and Institutions Code.

2.3 DHCS shall seek Federal Financial Participation for the capitation rates specified in Sub-Section 2.2 to the full extent permitted by federal law.

2.4 The parties acknowledge that DHCS will obtain any necessary approvals from the Centers for Medicare and Medicaid Services.

2.5 DHCS shall not direct HEALTH PLAN(S)' expenditure of the payments received pursuant to Sub-Section 2.2.

3. Assessment Fee

3.1 DHCS shall exercise its authority under section 14301.4 of the Welfare and Institutions Code to assess a 20 percent fee related to the amounts transferred pursuant to Section 1 of this Agreement, except as provided in Sub-Section 3.2. GOVERNMENTAL FUNDING ENTITY agrees to pay the full amount of that assessment in addition to the funds transferred pursuant to Section 1 of this Agreement.

3.2 The 20-percent assessment fee shall not be applied to any portion of funds transferred pursuant to Section 1 that are exempt in accordance with sections 14301.4(d) or 14301.5(b)(4) of the Welfare and Institutions Code. DHCS shall have sole discretion to

determine the amount of the funds transferred pursuant to Section 1 that will not be subject to a 20 percent fee. DHCS has determined that \$0.00 of the transfer amounts, as shown in the table below, will not be assessed a 20 percent fee, subject to Sub-Section 3.3.

3.3 The 20-percent assessment fee pursuant to this Agreement is non-refundable and shall be wired to DHCS simultaneously with the transfer amounts made under Section 1 of this Agreement. If at the time of the reconciliation performed pursuant to Sub-Section 1.3 of this Agreement, there is a change in the amount transferred that is subject to the 20-percent assessment in accordance with Sub-Section 3.1, then a proportional adjustment to the assessment fee will be made.

4. Amendments

4.1 No amendment or modification to this Agreement shall be binding on either party unless made in writing and executed by both parties.

4.2 The parties shall negotiate in good faith to amend this Agreement as necessary and appropriate to implement the requirements set forth in Section 2 of this Agreement.

5. Notices. Any and all notices required, permitted, or desired to be given hereunder by one party to the other shall either be sent via secure email or submitted in writing to the other party personally or by United States First Class, Certified or Registered mail with postage prepaid, addressed to the other party at the address as set forth below:

To the GOVERNMENTAL FUNDING ENTITY:

Gloria Fong, Staff Services Analyst
21095 State Hwy. 175-POB1360
Middletown, CA 95461
(707) 987-3089 x 3
gloria.fong@fire.ca.gov

With copies to:

Insert CC Info as identified by Funding Entity

To DHCS:

Vivian Beeck
California Department of Health Care Services
Capitated Rates Development Division
1501 Capitol Ave., MS 4413
Sacramento, CA 95814
Vivian.Beeck@dhcs.ca.gov

Any required signature(s) on any documents must be in compliance with California Government Code section 16.5 and any other applicable state or federal regulations.

6. Other Provisions

6.1 This Agreement contains the entire Agreement between the parties with respect to the Medi-Cal payments described in Sub-Section 2.2 of this Agreement that are funded by the GOVERNMENTAL FUNDING ENTITY, and supersedes any previous or contemporaneous oral or written proposals, statements, discussions, negotiations or other agreements between the GOVERNMENTAL FUNDING ENTITY and DHCS relating to the subject matter of this Agreement. This Agreement is not, however, intended to be the sole agreement between the parties on matters relating to the funding and administration of the Medi-Cal program. This Agreement shall not modify the terms of any other agreement, existing or entered into in the future, between the parties.

6.2 The non-enforcement or other waiver of any provision of this Agreement shall not be construed as a continuing waiver or as a waiver of any other provision of this Agreement.

6.3 Sections 2 and 3 of this Agreement shall survive the expiration or termination of this Agreement.

6.4 Nothing in this Agreement is intended to confer any rights or remedies on any third party, including, without limitation, any provider(s) or groups of providers, or any right to medical services for any individual(s) or groups of individuals. Accordingly, there shall be no third party beneficiary of this Agreement.

6.5 Time is of the essence in this Agreement.

6.6 Each party hereby represents that the person(s) executing this Agreement on its behalf is duly authorized to do so.

7. State Authority. Except as expressly provided herein, nothing in this Agreement shall be construed to limit, restrict, or modify the DHCS’ powers, authorities, and duties under Federal and State law and regulations.

8. Approval. This Agreement is of no force and effect until signed by the parties.

9. Term. This Agreement shall be effective as of January 1, 2022, and shall expire as of June 30, 2025 unless terminated earlier by mutual agreement of the parties.

SIGNATURES

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, on the date of the last signature below.

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT:

By: _____

Date: _____

Mike Marcucci, Fire Chief

THE STATE OF CALIFORNIA, DEPARTMENT OF HEALTH CARE SERVICES:

By: _____

Date: _____

David Bishop, Acting Division Chief, Capitated Rates Development Division

Exhibit 1


Health Plan	Funding Entity	County	Service Period	Participation %
Partnership Health Plan of California	South Lake County Fire Protection District	Regional	1/2022 - 12/2022	0.37%
Category of Aid	SIS/UIS	Contribution PMPM	Estimated Member Months*	Estimated Contribution (Non-Federal Share)
Child	SIS	\$ 0.01	2,574,310	\$ 25,743
Child	UIS	\$ 0.02	75,498	\$ 1,510
Adult	SIS	\$ 0.03	1,136,355	\$ 34,091
Adult	UIS	\$ 0.08	124,071	\$ 9,926
ACA Optional Expansion	SIS	\$ 0.01	2,310,919	\$ 23,109
ACA Optional Expansion	UIS	\$ 0.06	160,059	\$ 9,604
SPD	SIS	\$ 0.10	446,077	\$ 44,608
SPD	UIS	\$ 0.21	21,750	\$ 4,568
SPD/Full-Dual	SIS	\$ 0.02	866,986	\$ 17,340
SPD/Full-Dual	UIS	\$ 0.06	1,419	\$ 85
LTC (non-dual)	SIS	\$ 0.42	1,167	\$ 490
LTC (non-dual)	UIS	\$ 0.87	384	\$ 334
LTC/Full-Dual	SIS	\$ 0.31	31,135	\$ 9,652
LTC/Full-Dual	UIS	\$ 0.71	31	\$ 22
Whole Child Model	SIS	\$ 0.18	98,296	\$ 17,693
Whole Child Model	UIS	\$ 0.31	2,002	\$ 621
Est. FE Total			7,850,459	\$ 199,396

* Note that Estimated Member Months are subject to variation, and the actual total Contribution (Non-Federal Share) may differ from the amount listed here.

* FMAP is a weighted blend of multiple FMAPs.

RE: Notice: CY 2021 VRRP amended contracts - executed South Lake County Fire Protection District

Wed 10/25/2023 2:34 PM

 1 attachments (374 KB)

CY 2021 South Lake County Final Amended.docx.pdf;

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

Good morning,

For your records please see the attached amended CY 2021 VRRP IGT executed agreement by DHCS.

Thank you.

Sent: Monday, June 19, 2023 10:07 AM

Subject: Notice: CY 2021 VRRP amended contracts

Dear Participating Funding Entity (FE) Partners:

The Department of Health Care Services (DHCS) will be sending amended FE contracts for the calendar year (CY) 2021 Voluntary Rate Range Program (VRRP). These contracts will replace the previous CY 2021 contracts signed by FEs for the CY 2021 rating period and will represent the final invoice information with revised capitation rates to account for beneficiaries with satisfactory immigration status (SIS) and unsatisfactory immigration status (UIS). As a reminder, **DHCS intends to reconcile any difference in the non-federal share to funding entities as a combined step in the CY 2022 invoicing process (February 2024).**

FE contacts will be receiving the updated contract through a DocuSign email. Signature through DocuSign is strongly preferred.

If you need to request changes to the contract signer(s) or your organization requires an alternative signature process, please contact Vivian Beeck (Vivian.beeck@dhcs.ca.gov), Scott Gale (scott.gale@dhcs.ca.gov), and Michael Ha (michael.ha@dhcs.ca.gov) as a reply to this email.

The deadline to complete signed contracts and return to DHCS is July 31, 2023.

If you have any questions, please contact the following DHCS individuals:

- Vivian Beeck (Vivian.beeck@dhcs.ca.gov),
- Scott Gale (scott.gale@dhcs.ca.gov),
- Michael Ha (michael.ha@dhcs.ca.gov).

Thank you, Vivian

Vivian Beeck | Staff Services Manager I (Specialist)
California Department of Health Care Services
Capitated Rates Development Division
Email: Vivian.Beeck@dhcs.ca.gov
Phone: working from home, please email



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**INTERGOVERNMENTAL AGREEMENT REGARDING
TRANSFER OF PUBLIC FUNDS**

This Agreement is entered into between the CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES (“DHCS”) and the SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT (“GOVERNMENTAL FUNDING ENTITY”) with respect to the matters set forth below.

The parties agree as follows:

AGREEMENT

1. Transfer of Public Funds

1.1 The GOVERNMENTAL FUNDING ENTITY agrees to make a transfer of funds to DHCS pursuant to sections 14164 and 14301.4 of the Welfare and Institutions Code. The amount transferred shall be based on the sum of the applicable rate category per member per month (“PMPM”) contribution increments multiplied by member months, as reflected in Exhibit 1. The GOVERNMENTAL FUNDING ENTITY agrees to initially transfer amounts that are calculated using the Estimated Member Months in Exhibit 1, which will be reconciled to actual enrollment for the service period of January 1, 2021 through December 31, 2021 in accordance with Sub-Section 1.3 of this Agreement. The funds transferred shall be used as described in Sub-Section 2.2 of this Agreement. The funds shall be transferred in accordance with the terms and conditions, including schedule and amount, established by DHCS.

1.2 The GOVERNMENTAL FUNDING ENTITY shall certify that the funds transferred qualify for Federal Financial Participation pursuant to 42 C.F.R. part 433, subpart B, and are not derived from impermissible sources such as recycled Medicaid payments, Federal

money excluded from use as State match, impermissible taxes, and non-bona fide provider-related donations. Impermissible sources do not include patient care or other revenue received from programs such as Medicare or Medicaid to the extent that the program revenue is not obligated to the State as the source of funding.

1.3 DHCS shall reconcile the “Estimated Member Months,” in Exhibit 1, to actual enrollment in HEALTH PLAN(S) for the service period of January 1, 2021 through December 31, 2021 using actual enrollment figures taken from DHCS records. Enrollment reconciliation will occur on an ongoing basis as updated enrollment figures become available. Actual enrollment figures will be considered final two years after December 31, 2021. If reconciliation results in an increase to the total amount necessary to fund the nonfederal share of the payments described in Sub-Section 2.2, the GOVERNMENTAL FUNDING ENTITY agrees to transfer any additional funds necessary to cover the difference. If reconciliation results in a decrease to the total amount necessary to fund the nonfederal share of the payments described in Sub-Section 2.2, DHCS agrees to return the unexpended funds to the GOVERNMENTAL FUNDING ENTITY. If DHCS and the GOVERNMENTAL FUNDING ENTITY mutually agree, amounts due to or owed by the GOVERNMENTAL FUNDING ENTITY may be offset against future transfers.

2. Acceptance and Use of Transferred Funds

2.1 DHCS shall exercise its authority under section 14164 of the Welfare and Institutions Code to accept funds transferred by the GOVERNMENTAL FUNDING ENTITY pursuant to this Agreement as IGTs, to use for the purpose set forth in Sub-Section 2.2.

2.2 The funds transferred by the GOVERNMENTAL FUNDING ENTITY pursuant to Section 1 and Exhibit 1 of this Agreement shall be used to fund the non-federal share

of Medi-Cal Managed Care actuarially sound capitation rates described in section 14301.4(b)(4) of the Welfare and Institutions Code as reflected in the contribution PMPM and rate categories reflected in Exhibit 1. The funds transferred shall be paid, together with the related Federal Financial Participation, by DHCS to HEALTH PLAN(S) as part of HEALTH PLAN(S)' capitation rates for the service period of January 1, 2021 through December 31, 2021, in accordance with section 14301.4 of the Welfare and Institutions Code.

2.3 DHCS shall seek Federal Financial Participation for the capitation rates specified in Sub-Section 2.2 to the full extent permitted by federal law.

2.4 The parties acknowledge that DHCS will obtain any necessary approvals from the Centers for Medicare and Medicaid Services.

2.5 DHCS shall not direct HEALTH PLAN(S)' expenditure of the payments received pursuant to Sub-Section 2.2.

3. Assessment Fee

3.1 DHCS shall exercise its authority under section 14301.4 of the Welfare and Institutions Code to assess a 20 percent fee related to the amounts transferred pursuant to Section 1 of this Agreement, except as provided in Sub-Section 3.2. GOVERNMENTAL FUNDING ENTITY agrees to pay the full amount of that assessment in addition to the funds transferred pursuant to Section 1 of this Agreement.

3.2 The 20-percent assessment fee shall not be applied to any portion of funds transferred pursuant to Section 1 that are exempt in accordance with sections 14301.4(d) or 14301.5(b)(4) of the Welfare and Institutions Code. DHCS shall have sole discretion to determine the amount of the funds transferred pursuant to Section 1 that will not be subject to a

20 percent fee. DHCS has determined that \$0.00 of the transfer amounts will not be assessed a 20 percent fee, subject to Sub-Section 3.3.

3.3 The 20-percent assessment fee pursuant to this Agreement is non-refundable and shall be wired to DHCS simultaneously with the transfer amounts made under Section 1 of this Agreement. If at the time of the reconciliation performed pursuant to Sub-Section 1.3 of this Agreement, there is a change in the amount transferred that is subject to the 20-percent assessment in accordance with Sub-Section 3.1, then a proportional adjustment to the assessment fee will be made.

4. Amendments

4.1 No amendment or modification to this Agreement shall be binding on either party unless made in writing and executed by both parties.

4.2 The parties shall negotiate in good faith to amend this Agreement as necessary and appropriate to implement the requirements set forth in Section 2 of this Agreement.

5. Notices. Any and all notices required, permitted, or desired to be given hereunder by one party to the other shall either be sent via secure email or submitted in writing to the other party personally or by United States First Class, Certified or Registered mail with postage prepaid, addressed to the other party at the address as set forth below:

* Any required signature(s) on any documents must be in compliance with California Government Code section 16.5 and any other applicable state or federal regulations.

To the GOVERNMENTAL FUNDING ENTITY:

Paul Duncan, Assistant Fire Chief
South Lake County Fire Protection District
21095 State Highway 175
P.O. Box 1360
Middletown, CA 95461
paul.duncan@fire.ca.gov

With copies to:

Gloria Fong, Staff Services Analyst
South Lake County Fire Protection District
21095 State Highway 175
P.O. Box 1360
Middletown, CA 95461
gloria.fong@fire.ca.gov

~~Jeff Ingram, Director, FP&A
Partnership Health Plan of California
4665 Business Center Drive
Fairfield, CA 94534
jingram@partnershiphp.org~~

To DHCS:

Vivian Beeck
California Department of Health Care Services
Capitated Rates Development Division
1501 Capitol Ave., MS 4413
Sacramento, CA 95814
Vivian.Beeck@dhcs.ca.gov

6. Other Provisions

6.1 This Agreement contains the entire Agreement between the parties with respect to the Medi-Cal payments described in Sub-Section 2.2 of this Agreement that are funded by the GOVERNMENTAL FUNDING ENTITY, and supersedes any previous or

contemporaneous oral or written proposals, statements, discussions, negotiations or other agreements between the GOVERNMENTAL FUNDING ENTITY and DHCS relating to the subject matter of this Agreement. This Agreement is not, however, intended to be the sole agreement between the parties on matters relating to the funding and administration of the Medi-Cal program. This Agreement shall not modify the terms of any other agreement, existing or entered into in the future, between the parties.

6.2 The non-enforcement or other waiver of any provision of this Agreement shall not be construed as a continuing waiver or as a waiver of any other provision of this Agreement.

6.3 Sections 2 and 3 of this Agreement shall survive the expiration or termination of this Agreement.

6.4 Nothing in this Agreement is intended to confer any rights or remedies on any third party, including, without limitation, any provider(s) or groups of providers, or any right to medical services for any individual(s) or groups of individuals. Accordingly, there shall be no third party beneficiary of this Agreement.

6.5 Time is of the essence in this Agreement.

6.6 Each party hereby represents that the person(s) executing this Agreement on its behalf is duly authorized to do so.

7. State Authority. Except as expressly provided herein, nothing in this Agreement shall be construed to limit, restrict, or modify the DHCS' powers, authorities, and duties under Federal and State law and regulations.

8. Approval. This Agreement is of no force and effect until signed by the parties.

9. Term. This Agreement shall be effective as of January 1, 2021 and shall expire as of June 30, 2024 unless terminated earlier by mutual agreement of the parties.

SIGNATURES

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, on the date of the last signature below.

THE SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT:

By:  Date: June 21, 2023
Paul Duncan, Fire Chief

THE STATE OF CALIFORNIA, DEPARTMENT OF HEALTH CARE SERVICES:

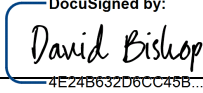
By:  Date: September 11, 2023
~~Rafael Davtian, Deputy Director, Health Care Financing~~
David Bishop, Acting Division Chief, Capitated Rates Development Division

Exhibit 1

Health Plan:	Partnership Health Plan of California		
Rating Region:	All Rating Regions		
Service Period	1/2021 - 12/2021		
Rate Category	Contribution PMPM	Estimated Member Months*	Estimated Contribution (Non-Federal Share)
Child non MCHIP	\$ 0.01	1,835,590	\$ 18,356
Child MCHIP	\$ 0.01	817,276	\$ 8,173
Adult non MCHIP	\$ 0.04	1,045,291	\$ 41,812
Adult MCHIP	\$ 0.03	28,224	\$ 847
ACA Optional Expansion	\$ 0.01	2,202,804	\$ 22,028
SPD	\$ 0.11	490,034	\$ 53,904
SPD/Full Dual	\$ 0.03	836,710	\$ 25,101
LTC	\$ 0.51	1,763	\$ 899
LTC/Full Dual	\$ 0.32	37,393	\$ 11,966
OBRA	\$ 0.07	1,738	\$ 122
WCM	\$ 0.20	83,465	\$ 16,693
Estimated Total		7,380,288	\$ 199,901

Health Plan	Funding Entity	County	Service Period	
All Partnership	South Lake County Fire Protection District	Regional	1/2021 - 12/2021	
Category of Aid	SIS/UIS	Contribution PMPM	Estimated Member Months*	Estimated Contribution (Non-Federal Share)
Child	SIS	\$ 0.01	2,500,865	\$ 25,009
Child	UIS	\$ 0.03	68,864	\$ 2,066
Adult	SIS	\$ 0.03	1,010,532	\$ 30,316
Adult	UIS	\$ 0.10	83,841	\$ 8,384
ACA Optional Expansion	SIS	\$ 0.01	2,125,083	\$ 21,251
ACA Optional Expansion	UIS	\$ 0.07	104,384	\$ 7,307
SPD	SIS	\$ 0.11	450,393	\$ 49,543
SPD	UIS	\$ 0.26	12,233	\$ 3,181
SPD/Full-Dual	SIS	\$ 0.03	835,571	\$ 25,067
SPD/Full-Dual	UIS	\$ 0.09	1,236	\$ 111
LTC (non-dual)	SIS	\$ 0.46	1,152	\$ 530
LTC (non-dual)	UIS	\$ 0.95	340	\$ 323
LTC/Full-Dual	SIS	\$ 0.33	32,548	\$ 10,741
LTC/Full-Dual	UIS	\$ 0.73	48	\$ 35
Whole Child Model	SIS	\$ 0.19	94,068	\$ 17,873
Whole Child Model	UIS	\$ 0.36	2,059	\$ 741
OBRA	SIS	\$ 0.04	5	\$ -
OBRA	UIS	\$ 0.06	1,190	\$ 71
Est. FE Total			7,324,412	\$ 202,549

* Note that Estimated Member Months are subject to variation, and the actual total Contribution (Non-Federal Share) may differ from the amount listed here.

* FMAP is a weighted blend of multiple FMAPs.

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

Detail Report by Vendor, Invoice
 Run Date: 11/17/2023 07:27:11pm By: GF

Selection Criteria:
 Include Inv Batch No: SLCF 11/28/2023

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

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
11105	ACTION SANITARY	529515	11/01/2023	HYGIENE SAFETY	357-9557-795-28-30-60	180.00	
11106	WILLIAM L ADAMS PC	213	11/02/2023	LEGAL EXPENSE ME10/31/23	357-9557-795-24-00-00	280.00	
11107	JENE MARIE ANDERTON	11	11/06/2023	EMS CONSULTANT	357-9557-795-23-80-AB	900.00	
11107	JENE MARIE ANDERTON	REPL11090	11/06/2023	EMS CONSULTANT	357-9557-795-23-80-AB	900.00	
11108	ARBA	8518DEC2023	11/01/2023	GROUP LIFE FOR PCFS	357-9557-795-03-30-G	216.32	
11109	AT AND T	20821209	11/13/2023	TELEPHONE CHARGES ME 11/12/23	357-9557-795-30-00-T4	404.45	
11110	CALLAYOMI CO WATER DISTRICT	80 103023	11/02/2023	WATER USAGE	357-9557-795-30-00-W0	371.83	
11110	CALLAYOMI CO WATER DISTRICT	81 103023	11/02/2023	WATER USAGE	357-9557-795-30-00-WF	35.63	
11111	COBB AREA WATER DISTRICT	185 102423	10/25/2023	WATER USAGE	357-9557-795-30-00-W2	184.34	
11112	COUNTY OF LAKE SOLID WASTE	257 103123	10/31/2023	GARAGE DISPOSAL	357-9557-795-30-00-G0	27.50	
11113	COUNTY OF LAKE HEALTH SVC DEPT	IN0019832	10/30/2023	AMMUAL HMRRP-CUPA	357-9557-795-28-30-62	1,007.00	
11113	COUNTY OF LAKE HEALTH SVC DEPT	IN0019833	10/30/2023	AMMUAL HMRRP-CUPA	357-9557-795-28-30-60	577.00	
11114	DEPARTMENT OF INFORMATION TECHNOL	QE093023	11/02/2023	IT SERVICES	357-9557-795-23-80-SP	402.50	
11115	TANYA M DREW	CLEAN102823	11/05/2023	STATION CLEANING	357-9557-795-18-00-60	250.00	
11116	DUSTIN FARRES	FARRES103023	10/30/2023	REIMB CLASS FEE	357-9557-795-28-30-T	175.00	
11117	FECHTER & COMPANY CPAS	2544	10/20/2023	2022, 2021 AUDIT COMPLETION	357-9557-795-23-80-SP	17,000.00	
11118	STEPHEN W GASS JR	GASS111423	11/14/2023	REIMB CLASS FEE	357-9557-795-28-30-T	175.00	
11119	BARBARA HORST	HORSTNOV2023	11/05/2023	OPEB REIMBURSEMENT	357-9557-795-03-30-R	595.87	
11120	LAKE COUNTY FIRE CHIEFS ASSOCIATION	2023426	11/10/2023	COUNTY WIDE EMS SYS EVALUATIONREIMB	357-9557-795-23-80-SP	3,864.66	
11121	LAKE COUNTY SPECIAL DISTRICTS	2200820 121523	10/16/2023	SEWER USAGE	357-9557-795-30-00-S0	59.36	
11121	LAKE COUNTY SPECIAL DISTRICTS	2202596 121523	10/16/2023	SEWER USAGE	357-9557-795-30-00-SF	59.36	
11122	ROBERT LANNING	INV122037	11/07/2023	FUEL REDUCTION-OCT2023	357-9557-795-28-30-60	6,288.00	RES 2023-24-XX 5GG20109
11123	LEETE GENERATORS	55095	10/31/2023	SEMI-ANNUAL INSP	357-9557-795-18-00-60	553.42	
11123	LEETE GENERATORS	55096	10/31/2023	SEMI-ANNUAL INSP	357-9557-795-18-00-63	320.00	
11123	LEETE GENERATORS	55097	10/31/2023	SEMI-ANNUAL INSP	357-9557-795-18-00-62	483.42	
11123	LEETE GENERATORS	55098	10/31/2023	SEMI-ANNUAL INSP	357-9557-795-18-00-64	417.50	
11124	LIFE ASSIST INC	95461FPD 103123	10/31/2023	EMS SUPPLIES	357-9557-795-19-40-MS	1,505.52	
11125	LOCH LOMOND MUTUAL WATER	31 112123	11/21/2023	WATER USAGE	357-9557-795-30-00-W4	125.00	
11126	DENNIS DAVID MAHONEY	147	11/01/2023	LANDSCAPE SERVICE	357-9557-795-18-00-60	375.00	
11127	PG AND E	699137074151022	10/23/2023	ELECTRIC CHGS	357-9557-795-30-00-E2	3,401.85	
11128	ROTO-ROOTER OF LAKE COUNTY	70455	10/27/2023	WATER HEATER REPAIR	357-9557-795-18-00-60	259.75	
11129	SOUTH LAKE COUNTY FIRE PROTECTION D	CY23PPGEMTIGT3	11/01/2023	CY2023 PPGEMTIGT 3 OF 3 CONTRIB	357-9557-795-28-48-IG	27,804.95	
11130	SOUTH LAKE COUNTY FIRE PROTECTION D	PPE083123	08/31/2023	PAYROLL	357-9557-795-09-00-00	9,984.15	

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
11130	SOUTH LAKE COUNTY FIRE PROTECTION D	PPE093123	09/30/2023	PAYROLL	357-9557-795-09-00-00	11,496.77	
11131	TELEFLEX LLC	1197768 101323	10/13/2023	EMS SUPPLIES	357-9557-795-19-40-MS	2,817.35	
11132	US BANK VOYAGER	8690837252343	10/24/2023	FUEL	357-9557-795-28-30-60	518.98	
11133	ZOLL MEDICAL CORPORATION	90093635	10/15/2023	HEART MONITOR,AUTOPULSE,AED	357-9557-795-28-48-60	5,125.12	
11134	USBANK	10/23/23 STMT			VARIOUS (SEE ATTACHED)	8,810.96	
11135	U.S.BANK	11/22/23 STMT			VARIOUS (SEE ATTACHED)	13,067.70	
					TOTAL	121,021.26	

Check No	Merchant Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
11134	ST HELENA MODEL BAKERY	038920	10/18/2023	BREAKFAST ITEMS	357-9557-795-28-30-TB	115.00	CAL FIRE TRAINING BUREAU
11134	AZTECA MARKET	040683	10/18/2023	MEALS-UNIT MEETING	357-9557-795-28-30-TB	425.73	CAL FIRE TRAINING BUREAU
11134	LN CURTIS & SONS	152224	10/13/2023	FIRE HOSE REPLACEMENT	357-9557-795-28-30-60	4,737.41	
11134	WALMART	383289709117253	10/16/2023	HOUSEHOLD SUPPLIES	357-9557-795-14-00-63	83.35	
11134	HEIMAN FIRE EQUIPMENT	7954	10/13/2023	UPGRADE HOTEL PACKS/STANDARDIZE EQT	357-9557-795-28-30-63	3,291.80	
11134	MENDO MILL CLEARLAKE	U608083	10/16/2023	BATHROOM FAUCET REPAIR	357-9557-795-18-00-63	157.67	
					SUBTOTAL	8,810.96	
11135	JAMF SOFTWARE LLC	100828823	11/09/2023	DEVICE MGMT SOFTWARE ME 12/09/23	357-9557-795-28-30-60	48.00	
11135	ICE WATER CO	109288	10/12/2023	HYDRATION FOR STATIONS	357-9557-795-13-00-60	66.55	
11135	SMILE BUSINESS PRODUCTS	1156733	10/27/2023	PRINTER TONER REPL	357-9557-795-22-70-60	148.90	
11135	BOBS VACUUM	11880	11/10/2023	CLEANING SUPPLIES	357-9557-795-14-00-62	414.99	
11135	AW EQUIPMENT REPAIR INC	1210	10/24/2023	VEHICLE REPAIR	357-9557-795-17-00-62	375.00	
11135	MATHESON TRI GAS INC	12299 103123	10/31/2023	MEDICAL OXYGEN	357-9557-795-19-40-0	194.41	
11135	AMAZON	1401866	11/13/2023	BATTERY REPL	357-9557-795-17-00-60	71.55	
11135	AMAZON	1441802	10/26/2023	REPL POWER CORDS/CHG DEVICES	357-9557-795-22-70-60	44.73	
11135	MIDDLETOWN COPY AND PRINT	1750	02/06/2023	DECAL DESIGN	357-9557-795-22-70-60	108.00	
11135	LAKE COUNTY WASTE SOLUTIONS	175414493U033	11/01/2023	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G2	82.62	
11135	LAKE COUNTY WASTE SOLUTIONS	175414501U033	11/01/2023	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G0	180.21	
11135	LAKE COUNTY WASTE SOLUTIONS	175414535U033	11/01/2023	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G3	72.08	
11135	HARDESTERS	191550 103123	10/31/2023	SUPPLIES	357-9557-795-14-00-63	688.10	
11135	MEDIACOM	30128147 111623	10/07/2023	INTERNET SVC	357-9557-795-30-00-I3	100.01	
11135	RAINBOW AMERICA'S COUNTRY STORE	301282 103123	10/31/2023	POLE SAW REPAIR	357-9557-795-27-00-60	19.26	
11135	MEDIACOM	30165883 112623	10/17/2023	INTERNET SVC	357-9557-795-30-00-I2	100.01	
11135	MEDIACOM	30173705 112623	10/17/2023	INTERNET SVC	357-9557-795-30-00-I0	84.99	
11135	WALMART	303308756116594	11/04/2023	TABLET CHARGE DEVICES	357-9557-795-22-70-62	116.43	
11135	TAQUERIA CALIFORNIA LLC WINDSOR	331200662266	11/08/2023	MEALS FOR INSTRUCTOR CADRE	357-9557-795-28-30-TB	160.04	CAL FIRE TRAINING BUREAU
11135	US POSTAL SERVICE	430	10/27/2023	MAIL SUPPLIES	357-9557-795-22-71-60	132.00	
11135	HIDDEN VALLEY LAKE CSD	50050000 103123	11/01/2023	WATER/SEWER	357-9557-795-30-00-W3	198.29	
11135	AMAZON	5921829	11/06/2023	REPL STATION SUPPLIES	357-9557-795-14-00-62	525.11	
11135	LEHR	62846 103123	10/31/2023	MOBILE EQT FOR NEW AMBULANCE	357-9557-795-28-48-63	4,705.63	
11135	STERICYCLE INC	8005047646	10/20/2023	MEDICAL WASTE MB 11/01/23	357-9557-795-19-40-MW	99.21	
11135	AMAZON	9033860	10/26/2023	REPL BATH TOWELS	357-9557-795-14-00-60	53.61	
11135	ARMED FORCE PEST CONTROL	92676	11/09/2023	PEST CONTROL	357-9557-795-18-00-62	80.00	
11135	VERIZON WIRELESS	9947869442	10/26/2023	CELLULAR SVC ME 11/26/23	357-9557-795-12-00-60	774.19	
11135	STREAMLINE	D933AAE6-0009	11/01/2023	WEBSITE HOSTING MB 11/01/23	357-9557-795-28-30-60	355.00	
11135	CASCADE SOFTWARE SYSTEMS	INV119161	11/03/2023	ACCTG SFTWR CLOUD HOST MB 11/01/23	357-9557-795-28-30-60	170.00	
11135	ZOOM VIDEO COMMUNICATIONS INC	INV226936636	11/11/2023	BOARD MTG REMOTE ACS ME 12/10/23	357-9557-795-23-80-SP	15.99	
11135	LN CURTIS & SONS	INV747529	09/19/2023	FLASHLIGHTS FOR PCFS/INVENTORY	357-9557-795-11-00-P	325.10	
11135	LN CURTIS & SONS	INV753779	10/09/2023	FLASHLIGHTS FOR PCFS/INVENTORY	357-9557-795-11-00-P	325.12	
11135	LN CURTIS & SONS	INV758253	10/25/2023	STRUCTURE COAT FOR INVENTORY	357-9557-795-11-00-P	2,006.33	
11135	LN CURTIS & SONS	INV763198	11/06/2023	STRUCTURE GEAR CLEANER	357-9557-795-11-00-P	171.56	
11135	VISTAPRINT	VP26GFJK4V	11/16/2023	BUSINESS CARDS-2 SETS	357-9557-795-22-70-60	54.68	
					SUBTOTAL	13,067.70	

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

		Orig Budget	Adj Budget	Expenditures	Unencumbered Balance	% Committed	Pending Exp
795	(Budget Exp Acct) Accts Payable						
01-11	Salaries & Wages-Permanent	6,300.00	6,300.00	1,300.00	5,000.00	20.63	400.00
01-12	Salaries & Wages-Temporary	115,500.00	115,500.00	28,477.42	87,022.58	24.66	9,927.70
01-13	Salaries & Wages-Overtime	36,750.00	36,750.00	0.00	36,750.00	0.00	0.00
02-21	FICA/Medicare-Emplyr Share	12,600.00	12,600.00	2,369.77	10,230.23	18.81	820.67
03-30	Insurance	35,595.00	35,595.00	4,665.08	30,929.92	13.11	1,212.19
03-31	Unemployment Insurance	5,250.00	5,250.00	224.26	5,025.74	4.27	60.02
04-00	Workers Compensation	31,101.00	31,101.00	30,242.00	859.00	97.24	0.00
09-00	Payroll Clearing	0.00	0.00	25,933.00	-25,933.00	N/A	9,872.53
11-00	Clothing & Personal Supplies	25,200.00	25,200.00	365.40	24,834.60	1.45	2,828.11
12-00	Communications	23,100.00	23,100.00	3,096.82	20,003.18	13.41	774.19
13-00	Food	2,625.00	2,625.00	990.18	1,634.82	37.72	104.64
14-00	Household Expense	15,750.00	15,750.00	1,057.30	14,692.70	6.71	1,083.56
15-10	Insurance-Other	63,000.00	63,000.00	55,509.00	7,491.00	88.11	0.00
17-00	Maintenance-Equipment	84,000.00	84,000.00	6,398.27	77,601.73	7.62	721.15
18-00	Maint-Bldgs & Imprvmts	92,014.00	92,014.00	11,394.37	80,619.63	12.38	2,896.76
19-40	Medical Expense	48,825.00	48,825.00	12,427.73	36,397.27	25.45	4,616.49
20-00	Memberships	6,510.00	6,510.00	200.00	6,310.00	3.07	0.00
22-70	Office Supplies	3,150.00	3,150.00	1,431.11	1,718.89	45.43	472.74
22-71	Postage	2,751.00	2,751.00	343.08	2,407.92	12.47	132.00
23-80	Professional, Specialized Svc	4,658,761.00	4,658,761.00	39,189.36	4,619,571.64	0.84	22,183.15
24-00	Publications & Legal Ntcs	1,155.00	1,155.00	77.51	1,077.49	6.71	280.00
27-00	Small Tools & Instruments	3,675.00	3,675.00	58.96	3,616.04	1.60	66.45
28-30	Special Dept Supp & Svcs	79,720.00	79,720.00	62,430.71	17,289.29	78.31	18,545.68
28-48	Special Dept Ambulance Exp	208,600.00	208,600.00	35,270.61	173,329.39	16.91	37,635.70
29-50	Transportation & Travel	10,500.00	10,500.00	261.39	10,238.61	2.49	0.00
30-00	Utilities	100,000.00	100,000.00	28,209.89	71,790.11	28.21	5,487.53
38-00	Inventory Items	21,000.00	21,000.00	1,459.91	19,540.09	6.95	0.00
48-00	Taxes & Assessments	210.00	210.00	0.00	210.00	0.00	0.00
61-60	Bldgs & Imprv	0.00	0.00	0.00	0.00	N/A	0.00
62-72	Autos & Light Trucks	0.00	190,000.00	1,000.00	189,000.00	0.53	0.00
62-74	Cap FA-Eqt Other	0.00	0.00	0.00	0.00	N/A	0.00
62-79	Pr Yr	0.00	37,186.00	37,186.32	-0.32	100.00	0.00
90-91	Contingencies	0.00	0.00	0.00	0.00	N/A	0.00
* 795 Subtotal		5,693,642.00	5,920,828.00	391,569.45	5,529,258.55	6.61	120,121.26
** Grand Total		5,693,642.00	5,920,828.00	391,569.45	5,529,258.55	6.61	120,121.26

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

Revenue	FUND 357 OPERATING	Orig Budget	Adj Budget	YTD Oct	Unenc	% of Budget	Pending Rev	
GL OBJECT	411 10-10	Property Taxes-Current Secured	1,678,000.00	1,678,000.00	0.00	1,678,000.00	0.00%	
	411 10-20	Property Taxes-Current Unsecured	34,000.00	34,000.00	0.00	34,000.00	0.00%	
	411 10-25	Property Taxes-Supp 813-Current	0.00	0.00	0.00	0.00	0.00%	
	411 10-35	Property Taxes-Supp 813-Prior	0.00	0.00	0.00	0.00	0.00%	
	411 10-40	Property Taxes-Prior Unsecured	0.00	0.00	0.00	0.00	0.00%	
	422 21-60	Permits-Other	14,000.00	14,000.00	759.00	13,241.00	5.42%	3,958.00
	441 42-01	Revenue from Use of Money-Interest	26,000.00	26,000.00	0.00	26,000.00	0.00%	
	453 54-60	State Aid-HOPTR	13,000.00	13,000.00	0.00	13,000.00	0.00%	
	453 54-90	State Aid-Other	35,000.00	35,000.00	11,324.45	23,675.55	32.36%	
	455 55-40	Other Federal-Disaster Relief	0.00	0.00	0.00	0.00	0.00%	14,109.70
	456 56-30	Other Government Agencies-Other	84,080.00	84,080.00	111,603.28	-27,523.28	132.73%	
	465 68-60	Public Protection-Instnl Care & Svc (Amb)	400,000.00	400,000.00	261,424.53	138,575.47	65.36%	18,137.58
	466 69-29	Other Current Services-Fire Protection	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00%	
	491 79-50	Other-Revenue - Prior Year	0.00	0.00	198,728.56	-198,728.56	100.00%	
	491 79-70	Other-Sales - Miscellaneous	0.00	0.00	0.00	0.00	0.00%	
	492 79-90	Other Revenue-Miscellaneous	0.00	0.00	500.00	-500.00	100.00%	21.06
	492 79-91	Other Revenue-Cancelled Checks	0.00	0.00	0.00	0.00	0.00%	
	492 79-92	Other Revenue-Insurance Rebates	0.00	0.00	1,828.97	-1,828.97	100.00%	
	492 79-93	Other Revenue-Insurance Proceeds	0.00	0.00	0.00	0.00	0.00%	
	502 81-22	Operating Transfers-Transfers-In	0.00	0.00	37,186.00	-37,186.00	100.00%	
		TOTAL REVENUE	4,284,080.00	4,284,080.00	623,354.79	3,660,725.21	14.55%	36,226.34

Revenue	FUND 366 FIRE MITIGATION FEE	Orig Budget	Adj Budget	YTD Oct	Unenc	% of Budget	Pending Rev	
GL OBJECT	441 42-01	Revenue from Use of Money-Interest	0.00	0.00	0.00	0.00	0.00%	
	461 66-15	Charges for Svc-Fire Mitigation	0.00	0.00	34,128.24	-34,128.24	100.00%	16,245.00
	492 81-23	Operating Transfers-Transfers-Out	0.00	0.00	-37,186.00	37,186.00	100.00%	
		TOTAL REVENUE	0.00	0.00	-3,057.76	3,057.76	100.00%	16,245.00

Run Date: 11/17/2023 07:49:49pm
 Fiscal Year: 2024
 Selection Criteria: See Cover Page

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

<u>Account</u>	<u>General Ledger Acct</u>	<u>Balance</u>
357 FUND: So Lk Co Fire Prot Dist		
Current Asset accts		
Cash	357-9557-100-00-00-00	7,361,415.27
* Current Asset accts Subtotal		
Equity accts		
Fund Balance	357-9557-390-00-00-00	1,641,347.27
General	357-9557-391-01-00-00	154,702.00
Unreserved-Designated	357-9557-392-00-00-00	2,885,820.00
Equipment Reserve	357-9557-392-04-00-00	994,846.00
Medical Insurance Reserve	357-9557-392-12-00-00	224,888.00
Medical Svcs & Eqpt Reserve	357-9557-392-25-00-00	1,459,812.00
* Equity accts Subtotal		
** 357 Subtotal		
366 FUND: So Lk Co Fire Mitigation		
Current Asset accts		
Cash	366-0000-100-00-00-00	274,517.28
* Current Asset accts Subtotal		
Equity accts		
Fund Balance	366-0000-390-00-00-00	274,517.28
* Equity accts Subtotal		
** 366 Subtotal		
*** Grand Total		

*** END OF REPORT ***