



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, April 16, 2024, at 7:00 p.m.
Located at the Middletown Fire Station Board Room,
21095 Highway 175, Middletown, CA 95461

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

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

1. Call to Order:
2. Pledge of Allegiance:
3. Roll Call:
4. Motion to approve agenda:
 MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
5. Citizens' Input: Any person may speak for three (3) minutes about any subject of concern provided it is within the jurisdiction of the Board of Directors and is not already on the today's agenda. Total period is not to exceed fifteen (15) minutes, unless extended at the discretion of the Board.
6. Communications:
 - 6.a. Fire Sirens
 - 6.b. Fire Safe Council
 - 6.c. Volunteer Association
 - 6.d. Chief's Report
 - 6.e. Finance Report
 - 6.f. Directors' activities report
7. Regular Items:
 - 7.a. Resolution No. 2023-24-12 A Resolution Imposing and Levying Special Tax and Requesting County of Lake Collect Special Tax on the 2024-2025 County Tax Rolls. Placed on the Agenda by Staff Services Analyst (SSA) Gloria Fong.
 MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___
 - 7.b. Resolution No. 2023-24-13, A Resolution of the Board of Directors of the South Lake County Fire Protection District Making Findings and Requesting Imposition of the Fire Mitigation Fees Pursuant to the Lake County Fire Mitigation Fee Ordinance. Placed on the agenda by SSA Gloria Fong.
 MOVED _____ SECONDED _____ YES ___ NO ___ ABSTAIN ___

7.c. Resolution No. 2023-24-14, A Resolution Accepting Second Amendment to Agreement with Wittman Enterprises, LLC for Ambulance Billing and Collection Services for 3-year term beginning July 1, 2024. Placed on the agenda by SSA Gloria Fong.

MOVED_____SECONDED_____ YES___NO___ ABSTAIN___

7.d. Resolution No. 2023-24-15, A Resolution Canceling Reserves for Powered Gurney and Loading System for amount of \$80,052 approved at 02/20/24 regular board meeting plus sales tax amount of \$4,432. Placed on the agenda by SSA Gloria Fong.

MOVED_____SECONDED_____ YES___NO___ ABSTAIN___

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

8.a. Meeting Minutes - March

8.b. Warrants – April

8.c. Budget Transfer from professional, specialized services account to cover unanticipated expenditure 1) food expense account for meals during storm staffing event \$2,500; 2) capital fixed asset-equipment other account for new ambulance mobile communication equipment, its install & decal and install \$7,098; 3) special department supplies & services account for operation force multiplier program items (extinguishers, their brackets & tools \$24,786.

9. Motion to Adjourn Meeting:

Posted April 12, 2024 by  Gloria Fong, Clerk to the Board of Directors

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

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

<https://us02web.zoom.us/j/82984751630>

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

Meeting ID: 829 8475 1630

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
March 6, 2024

Call to Order: Lewis, Peek, Englander and Ward present. Cline, Collins and Pagone via Zoom.

Previous Meeting Minutes: Approved

President's Report:

Treasurer's Report:

Bank Balance: \$7604.92

Expenses: \$124.00

Income: \$86.92

Correspondence:

Membership: 5

Committee Reports:

Chipping: Contract signed with CLERC. Chipping to start April 10

Web Site: Have some training. Still need more. Add email.

Facebook:

Publicity: Notice was sent out. Generator Safety Brochure to be reprinted and handed out.

Community Updates:

Cobb: Some houses were lost due to falling trees. Trees fell across roads. Air quality issues due to burn permits.

HVL: Chipped over 2000 sites in 2023.

CLERC: Working on bringing in a carbonizer for the county. Carbonizer comes with operator. PG&E is collaborating and will pay to have logs hauled to carbonizer.

RCD/NCRS: EOPP program looking for more funding which may be available later this year. Doing outreach.

Action Items:

- Check into attendance at Cal-Pine Earth Day
- Check into attendance at Middletown Friday Market
- Check into creating firesafe garden at entrance to SLFPD station
- Firewise Communities could be used to help prepare areas for heavy equipment
- Check into showing "Wilder than Wild" movie

Items for next meeting agenda:

- Photo contest for Website photo

Meeting adjourned.

Chief Report 4/11/2024

North Division Operations:

Crews and personnel are working on completing burn projects throughout the Division as the weather improves and staffing is available.

Work around the Cobb School and on Boggs Forest has resulted in significant clearing and improved community safety. Burn piles remain at both locations, and we will be working to burn them as the weather warms and the piles dry. Burning around the school is conducted when the students are out, so there aren't smoke impacts.

Camp Operations:

Two vacant Fire Captain positions have been filled.

Crews remain below the 17 per crew, and maintaining staffing remains a challenge. All crews have been working to ensure they are ready for the Readiness Drill, which will be conducted at Ishi Camp this year.

South Lake Operations:

Reminder on the April 27th Fire District Open House at Station 60.

The 2nd new Utility was delivered and will be working through the outfitting process, starting with a bedliner, then striping. Both new GMCs are schedule to go to Lehr Auto Electric for outfitting of emergency lighting, console installation and radio antennas.

We augmented staffing during the last weather event, which was thankfully, less than expected. Crews were able to staff up several apparatuses, which supported operations. OES has been funding the last 2 of the 'prepositions', where we have been able to tap into the OES funding to cover a District apparatus during severe weather events.

Work is proceeding on the Hidden Valley Station project. A meeting was held with the Architect, Consultant and Attorney, where the scope and costs were discussed. The Facilities and Equipment Committee Ad-Hoc will be meeting prior to the Board Meeting, where the project will be discussed further.

After some initial interest in the White Ambulance, the deal fell through, and we are proceeding through the process again. For the old E-6011, we also relisting that engine, as there were no bids the last time. Ultimately, if it is unsuccessful, we will transport the apparatus to Woodland for the Richie Brothers auction. Two of the old heart monitors were maintained, and now will be listed for sale also. The Dodge utility will be the next vehicle up. I am pausing between sales, for us to manage them.

Our OES Engine remains in Sacramento for repairs at OES. No return date.

Still awaiting the results of the Fire Captain Paramedic recruitment. It will be a couple more weeks for us to receive the list of prospective candidates and to schedule interviews.

End of Report,
Paul

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

**EXPANDED DETAILED VERSION FOLLOWS THIS 2-PAGE SUMMARY
 & is offered in preparation for May mtg's Recommended Budget**

	FY 2023-24 Adopted	FY 2023-24 Adjusted	FY 2023-24 YTD Mar	FY 2023-24 EST ACT	FY 2022-23	FY 2021-22
EXPENDITURES						
(Account Sub						
/ 357-9557-795-01-11 Salaries & Wages-Permanent Total	6,300	6,300	3,600	6,100	6,100	6,100
/ 357-9557-795-01-12 Salaries & Wages-Temporary Total	115,500	115,500	79,484	119,226	123,982	126,232
/ 357-9557-795-01-13 Salaries & Wages-Overtime Total	36,750	36,750	5,638	8,457	22,107	37,351
/ 357-9557-795-02-21 FICA/Medicare-Employr Share Total	12,600	12,600	7,047	10,571	12,046	13,294
/ 357-9557-795-03-30 Insurance Total	35,595	35,595	13,674	24,726	21,491	26,886
/ 357-9557-795-03-31 Unemployment Insurance Total	5,250	5,250	1,062	1,592	1,909	2,801
/ 357-9557-795-04-00 Workers Compensation Total	31,101	31,101	30,242	30,242	29,881	26,483
/ 357-9557-795-09-00 Payroll Clearing Total	0	0	43,906	0	0	0
/ 357-9557-795-11-00 Clothing & Personal Supplies Total	25,200	25,200	11,609	17,413	41,801	8,486
/ 357-9557-795-12-00 Communications Total	23,100	23,100	7,016	10,523	16,504	28,543
/ 357-9557-795-13-00 Food Total	2,625	2,625	2,845	4,267	5,031	1,722
/ 357-9557-795-14-00 Household Expense Total	15,750	15,750	5,295	7,942	7,375	6,491
/ 357-9557-795-15-10 Insurance-Other Total	63,000	63,000	56,688	56,688	55,841	52,037
/ 357-9557-795-17-00 Maintenance-Equipment Total	84,000	84,000	66,243	99,365	79,769	78,263
/ 357-9557-795-18-00 Maint-Bldgs & Imprvmts Total	92,014	92,014	25,766	38,649	121,537	82,660
/ 357-9557-795-19-40 Medical Expense Total	48,825	48,825	32,892	49,338	53,232	49,631
/ 357-9557-795-20-00 Memberships Total	6,510	6,510	1,700	1,700	1,700	1,700
/ 357-9557-795-22-70 Office Supplies Total	3,150	3,150	2,529	3,794	4,030	4,944
/ 357-9557-795-22-71 Postage Total	2,751	2,751	532	799	1,122	2,719
/ 357-9557-795-23-80 Professional, Specialized Svc Total	4,658,761	4,621,992	2,777,551	4,166,327	3,676,936	2,831,080
/ 357-9557-795-24-00 Publications & Legal Ntcs Total	1,155	1,155	255	383	287	306
/ 357-9557-795-27-00 Small Tools & Instruments Total	3,675	3,675	213	320	1,283	2,402
/ 357-9557-795-28-30 Special Dept Supp & Svcs Total	79,720	289,534	166,078	249,116	250,192	150,453
/ 357-9557-795-28-48 Special Dept Ambulance Exp Total	208,600	451,053	393,901	590,851	313,311	114,914
/ 357-9557-795-29-50 Transportation & Travel Total	10,500	10,500	3,822	5,155	12,979	14,150
/ 357-9557-795-30-00 Utilities Total	100,000	100,000	71,391	104,263	94,869	70,774
/ 357-9557-795-38-00 Inventory Items Total	21,000	21,000	3,881	5,821	42,930	74,300
/ 357-9557-795-48-00 Taxes & Assessments Total	210	210	133	133	133	133
/ 357-9557-795-61-60 Bldgs & Imprv Total	0	36,769	36,769	36,769	24,500	23,400
/ 357-9557-795-62-72 Autos & Light Trucks Total	0	190,000	144,415	190,000	0	0
/ 357-9557-795-62-74 Cap FA-Eqt Other Total	0	274,419	274,419	274,419	126,049	186,027
/ 357-9557-795-62-79 Pr Yr Total	0	37,186	37,186	37,186	13,410	81,133
/ 357-9557-795-90-91 Contingencies Total	0	0	0	0	0	0

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

		FY 2023-24 Adopted	FY 2023-24 Adjusted	FY 2023-24 YTD Mar	FY 2023-24 EST ACT	FY 2022-23	FY 2021-22
EXPENDITURES							
(Account	Sub						
/ 357-9557-795-01-11 Salaries & Wages-Permanent	D directors	6,300	6,300	3,600	6,100	6,100	6,100
/ 357-9557-795-01-11 Salaries & Wages-Permanent Total		6,300	6,300	3,600	6,100	6,100	6,100
/ 357-9557-795-01-12 Salaries & Wages-Temporary	C pc captain	10,000	10,000	5,583	8,374	10,820	22,209
/ 357-9557-795-01-12 Salaries & Wages-Temporary	E pc engineer	0	0	2,873	4,309	0	0
/ 357-9557-795-01-12 Salaries & Wages-Temporary	F pc firefighter	34,000	34,000	27,530	41,295	34,907	26,905
/ 357-9557-795-01-12 Salaries & Wages-Temporary	FC fire consultant	0	0	0	0	0	0
/ 357-9557-795-01-12 Salaries & Wages-Temporary	I pc ift/ems specialist	2,000	2,000	231	347	2,037	6,912
/ 357-9557-795-01-12 Salaries & Wages-Temporary	O pc operator	34,000	34,000	13,655	20,482	42,676	23,403
/ 357-9557-795-01-12 Salaries & Wages-Temporary	OC ooc-pc captain	0	0	1,330	1,995	0	0
/ 357-9557-795-01-12 Salaries & Wages-Temporary	OE ooc-pc engineer	0	0	2,575	3,862	0	0
/ 357-9557-795-01-12 Salaries & Wages-Temporary	OF ooc-pc firefighter	0	0	2,752	4,128	2,107	6,431
/ 357-9557-795-01-12 Salaries & Wages-Temporary	OO ooc-pc operator	0	0	2,008	3,011	4,473	2,336
/ 357-9557-795-01-12 Salaries & Wages-Temporary	OS office technician	35,500	35,500	20,948	31,422	27,044	38,037
/ 357-9557-795-01-12 Salaries & Wages-Temporary	UC UNCLEARED CHECKS	0	0	0	0	-81	0
/ 357-9557-795-01-12 Salaries & Wages-Temporary Total		115,500	115,500	79,484	119,226	123,982	126,232
/ 357-9557-795-01-13 Salaries & Wages-Overtime	C pc captain	7,000	7,000	188	282	6,936	1,887
/ 357-9557-795-01-13 Salaries & Wages-Overtime	E pc engineer	0	0	2,325	3,487	0	0
/ 357-9557-795-01-13 Salaries & Wages-Overtime	F pc firefighter	10,000	10,000	1,935	2,903	2,752	19,048
/ 357-9557-795-01-13 Salaries & Wages-Overtime	O pc operator	13,000	13,000	1,145	1,717	12,395	16,313
/ 357-9557-795-01-13 Salaries & Wages-Overtime	S office technician	6,750	6,750	45	68	24	104
/ 357-9557-795-01-13 Salaries & Wages-Overtime Total		36,750	36,750	5,638	8,457	22,107	37,351
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	FC FICA pc captain	1,100	1,100	440	660	1,101	1,494
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	FD FICA directors	400	400	223	335	378	378
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	FE FICA pc engineer	0	0	482	723	0	0
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	FF FICA pc firefighter	2,800	2,800	1,997	2,996	2,465	3,667
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	FG FICA Fire Consultant	0	0	0	0	0	0
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	FI FICA pc ift/ems specialist	100	100	14	21	126	429
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	FO FICA pc operator	3,000	3,000	1,042	1,563	3,692	2,188
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	FS FICA office technician	2,700	2,700	1,512	2,269	2,001	2,619
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	MC Medicare pc captain	250	250	103	154	257	349
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	MD Medicare directors	100	100	52	78	88	88
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	ME Medicare pc engineer	0	0	113	169	0	0
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	MF Medicare pc firefighter	650	650	467	701	577	858
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	MG Medicare fire consultant	0	0	0	0	0	0

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

		FY 2023-24 Adopted	FY 2023-24 Adjusted	FY 2023-24 YTD Mar	FY 2023-24 EST ACT	FY 2022-23	FY 2021-22
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	MI Medicare pc ift/ems special	100	100	3	5	30	100
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	MC Medicare pc operator	700	700	244	366	863	512
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share	MS Medicare office technician	700	700	354	531	468	613
/ 357-9557-795-02-21 FICA/Medicare-Emplyr Share Total		12,600	12,600	7,047	10,571	12,046	13,294
/ 357-9557-795-03-30 Insurance	C health-current	6,000	6,000	3,400	5,100	5,200	4,100
/ 357-9557-795-03-30 Insurance	E EAP-pcfs	3,500	3,500	0	0	2,255	2,157
/ 357-9557-795-03-30 Insurance	G group life-pcfs	5,000	5,000	2,196	3,295	2,097	2,313
/ 357-9557-795-03-30 Insurance	I inj/illness inc prot-pcts	5,000	5,000	2,759	2,759	2,738	2,738
/ 357-9557-795-03-30 Insurance	M csfa membership-pcfs	5,595	5,595	0	5,595	2,210	1,785
/ 357-9557-795-03-30 Insurance	R health-retired	10,500	10,500	5,318	7,978	6,991	13,793
/ 357-9557-795-03-30 Insurance Total		35,595	35,595	13,674	24,726	21,491	26,886
/ 357-9557-795-03-31 Unemployment Insurance	DC sdi pc captain	650	650	98	146	133	497
/ 357-9557-795-03-31 Unemployment Insurance	DD sdi directors	400	400	72	108	160	219
/ 357-9557-795-03-31 Unemployment Insurance	DE sdi pc engineer	0	0	119	178	0	0
/ 357-9557-795-03-31 Unemployment Insurance	DF sdi pc firefighter	1,000	1,000	515	772	975	1,193
/ 357-9557-795-03-31 Unemployment Insurance	DG sdi fire consultant	0	0	0	0	0	0
/ 357-9557-795-03-31 Unemployment Insurance	DI sdi pc ift/ems specialist	200	200	5	8	56	225
/ 357-9557-795-03-31 Unemployment Insurance	DO sdi pc operator	1,200	1,200	79	118	354	371
/ 357-9557-795-03-31 Unemployment Insurance	DS sdi office technician	1,200	1,200	119	179	154	217
/ 357-9557-795-03-31 Unemployment Insurance	EC ett pc captain	100	100	5	8	6	14
/ 357-9557-795-03-31 Unemployment Insurance	ED ett director	100	100	4	5	6	6
/ 357-9557-795-03-31 Unemployment Insurance	EE ett pc engineer	0	0	7	11	0	0
/ 357-9557-795-03-31 Unemployment Insurance	EF ett pc firefighter	100	100	27	41	40	33
/ 357-9557-795-03-31 Unemployment Insurance	EG ett fire consultant	0	0	0	0	0	0
/ 357-9557-795-03-31 Unemployment Insurance	EI ett pc ift/ems specialist	100	100	0	0	2	7
/ 357-9557-795-03-31 Unemployment Insurance	EO ett pc operator	100	100	5	7	15	12
/ 357-9557-795-03-31 Unemployment Insurance	ES ett office technician	100	100	7	11	7	7
/ 357-9557-795-03-31 Unemployment Insurance Total		5,250	5,250	1,062	1,592	1,909	2,801
/ 357-9557-795-04-00 Workers Compensation	NA non safety,administration	1,000	1,000	3,299	3,299	674	2,318
/ 357-9557-795-04-00 Workers Compensation	NM non safety,municipality	1,101	1,101	535	535	881	639
/ 357-9557-795-04-00 Workers Compensation	SB safety,base-pcfs	11,000	11,000	12,780	12,780	10,721	11,972
/ 357-9557-795-04-00 Workers Compensation	SW safety,wages-pcfs	18,000	18,000	13,628	13,628	17,605	11,554
/ 357-9557-795-04-00 Workers Compensation Total		31,101	31,101	30,242	30,242	29,881	26,483
/ 357-9557-795-09-00 Payroll Clearing	0 payroll clearing,WFB	0	0	44,737	0	0	10,936
/ 357-9557-795-09-00 Payroll Clearing	AD association dues pcfs	0	0	-830	0	0	-10,936
/ 357-9557-795-09-00 Payroll Clearing Total		0	0	43,906	0	0	0

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

			FY 2023-24 Adopted	FY 2023-24 Adjusted	FY 2023-24 YTD Mar	FY 2023-24 EST ACT	FY 2022-23	FY 2021-22
/	357-9557-795-11-00	Clothing & Personal Supplies B boot allowance	1,000	1,000	2,047	3,070	600	600
/	357-9557-795-11-00	Clothing & Personal Supplies P personal protective eqt	15,000	15,000	4,788	7,181	24,816	3,352
/	357-9557-795-11-00	Clothing & Personal Supplies U uniform items	9,200	9,200	4,775	7,162	16,384	4,535
/	357-9557-795-11-00 Clothing & Personal Supplies Total		25,200	25,200	11,609	17,413	41,801	8,486
/	357-9557-795-12-00	Communications 60 Sta 60 Middletown	14,100	14,100	3,950	5,925	12,165	14,763
/	357-9557-795-12-00	Communications 62 Sta 62 Cobb	3,000	3,000	1,261	1,892	1,475	4,729
/	357-9557-795-12-00	Communications 63 Sta 63 Hidden Valley Lake	3,000	3,000	778	1,167	1,153	2,825
/	357-9557-795-12-00	Communications 64 Sta 64 Loch Lomond	0	0	0	0	0	0
/	357-9557-795-12-00	Communications A Amador	3,000	3,000	1,026	1,539	1,710	6,226
/	357-9557-795-12-00 Communications Total		23,100	23,100	7,016	10,523	16,504	28,543
/	357-9557-795-13-00	Food 60 Sta 60 Middletown	1,625	1,625	2,321	3,482	4,225	1,403
/	357-9557-795-13-00	Food 62 Sta 62 Cobb	500	500	283	424	505	174
/	357-9557-795-13-00	Food 63 Sta 63 Hidden Valley Lake	500	500	241	361	301	144
/	357-9557-795-13-00 Food Total		2,625	2,625	2,845	4,267	5,031	1,722
/	357-9557-795-14-00	Household Expense 60 Sta 60 Middletown	7,750	7,750	1,917	2,875	4,826	2,334
/	357-9557-795-14-00	Household Expense 62 Sta 62 Cobb	3,000	3,000	1,589	2,384	1,295	2,441
/	357-9557-795-14-00	Household Expense 63 Sta 63 Hidden Valley Lake	3,000	3,000	1,789	2,683	1,254	984
/	357-9557-795-14-00	Household Expense 64 Sta 64 Loch Lomond	2,000	2,000	0	0	0	732
/	357-9557-795-14-00 Household Expense Total		15,750	15,750	5,295	7,942	7,375	6,491
/	357-9557-795-15-10	Insurance-Other 60 Sta 60 Middletown	47,000	47,000	44,616	44,616	45,032	40,441
/	357-9557-795-15-10	Insurance-Other 62 Sta 62 Cobb	7,000	7,000	6,577	6,577	5,104	5,316
/	357-9557-795-15-10	Insurance-Other 63 Sta 63 Hidden Valley Lake	5,000	5,000	3,409	3,409	3,049	3,301
/	357-9557-795-15-10	Insurance-Other 64 Sta 64 Loch Lomond	4,000	4,000	2,087	2,087	2,655	2,979
/	357-9557-795-15-10 Insurance-Other Total		63,000	63,000	56,688	56,688	55,841	52,037
/	357-9557-795-17-00	Maintenance-Equipment 60 Sta 60 Middletown	27,000	27,000	36,575	54,862	31,326	33,285
/	357-9557-795-17-00	Maintenance-Equipment 62 Sta 62 Cobb	19,000	19,000	21,229	31,844	25,893	27,823
/	357-9557-795-17-00	Maintenance-Equipment 63 Sta 63 Hidden Valley Lake	19,000	19,000	1,401	2,101	12,762	12,720
/	357-9557-795-17-00	Maintenance-Equipment 64 Sta 64 Loch Lomond	15,000	15,000	7,038	10,558	9,013	4,056
/	357-9557-795-17-00	Maintenance-Equipment A Amador	4,000	4,000	0	0	774	379
/	357-9557-795-17-00 Maintenance-Equipment Total		84,000	84,000	66,243	99,365	79,769	78,263
/	357-9557-795-18-00	Maint-Bldgs & Imprvmts 60 Sta 60 Middletown	37,014	37,014	11,032	16,549	69,014	58,466
/	357-9557-795-18-00	Maint-Bldgs & Imprvmts 62 Sta 62 Cobb	15,000	15,000	9,378	14,067	19,053	4,558
/	357-9557-795-18-00	Maint-Bldgs & Imprvmts 63 Sta 63 Hidden Valley Lake	15,000	15,000	1,065	1,597	4,549	8,237
/	357-9557-795-18-00	Maint-Bldgs & Imprvmts 64 Sta 64 Loch Lomond	10,000	10,000	1,868	2,802	6,261	6,666
/	357-9557-795-18-00	Maint-Bldgs & Imprvmts FS FS Bldg	10,000	10,000	2,298	3,447	19,957	4,707
/	357-9557-795-18-00	Maint-Bldgs & Imprvmts T Trng Tower, Roof Prop	5,000	5,000	125	188	2,703	25

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/ 357-9557-795-18-00 Maint-Bldgs & Imprvmts Total		92,014	92,014	25,766	38,649	121,537	82,660
/ 357-9557-795-19-40 Medical Expense	MS Medical Supplies	44,825	44,825	28,699	43,048	50,006	44,887
/ 357-9557-795-19-40 Medical Expense	MV Medical Waste Disp	1,500	1,500	893	1,339	1,166	1,117
/ 357-9557-795-19-40 Medical Expense	O Oxygen	2,500	2,500	3,300	4,950	2,060	3,627
/ 357-9557-795-19-40 Medical Expense Total		48,825	48,825	32,892	49,338	53,232	49,631
/ 357-9557-795-20-00 Memberships	F FDAC	1,000	1,000	200	200	200	200
/ 357-9557-795-20-00 Memberships	L Lake Co Fire Chiefs	5,510	5,510	1,500	1,500	1,500	1,500
/ 357-9557-795-20-00 Memberships	PC assoc dues-pcfs	0	0	0	0	0	0
/ 357-9557-795-20-00 Memberships Total		6,510	6,510	1,700	1,700	1,700	1,700
/ 357-9557-795-22-70 Office Supplies	60 Sta 60 Middletown	3,150	3,150	2,309	3,463	3,282	3,080
/ 357-9557-795-22-70 Office Supplies	62 Sta 62 Cobb	0	0	99	149	292	398
/ 357-9557-795-22-70 Office Supplies	63 Sta 63 Hidden Valley Lake	0	0	121	182	455	359
/ 357-9557-795-22-70 Office Supplies	64 Sta 64 Loch Lomond	0	0	0	0	0	1,107
/ 357-9557-795-22-70 Office Supplies Total		3,150	3,150	2,529	3,794	4,030	4,944
/ 357-9557-795-22-71 Postage	60 Sta 60 Middletown	2,751	2,751	532	799	1,122	2,719
/ 357-9557-795-22-71 Postage	62 Sta 62 Cobb	0	0	0	0	0	0
/ 357-9557-795-22-71 Postage	63 Sta 63 Hidden Valley Lake	0	0	0	0	0	0
/ 357-9557-795-22-71 Postage Total		2,751	2,751	532	799	1,122	2,719
/ 357-9557-795-23-80 Professional, Specialized Svc	AB ambulance billing svcs	41,000	41,000	37,810	56,714	39,947	30,131
/ 357-9557-795-23-80 Professional, Specialized Svc	CF CalFire	4,458,761	4,421,992	2,663,055	3,994,582	3,490,180	2,755,188
/ 357-9557-795-23-80 Professional, Specialized Svc	PY payroll services	9,000	9,000	6,094	9,140	7,665	6,484
/ 357-9557-795-23-80 Professional, Specialized Svc	SP legal,audit,specialty svcs	150,000	150,000	70,594	105,890	139,145	39,276
/ 357-9557-795-23-80 Professional, Specialized Svc Total		4,658,761	4,621,992	2,777,551	4,166,327	3,676,936	2,831,080
/ 357-9557-795-24-00 Publications & Legal Ntcs	0 public hearing,legal notices	1,155	1,155	255	383	287	306
/ 357-9557-795-24-00 Publications & Legal Ntcs Total		1,155	1,155	255	383	287	306
/ 357-9557-795-27-00 Small Tools & Instruments	60 Sta 60 Middletown	1,000	1,000	141	212	648	447
/ 357-9557-795-27-00 Small Tools & Instruments	62 Sta 62 Cobb	1,000	1,000	72	107	635	986
/ 357-9557-795-27-00 Small Tools & Instruments	63 Sta 63 Hidden Valley Lake	1,000	1,000	0	0	0	0
/ 357-9557-795-27-00 Small Tools & Instruments	64 Sta 64 Loch Lomond	675	675	0	0	0	969
/ 357-9557-795-27-00 Small Tools & Instruments	A Amador	0	0	0	0	0	0
/ 357-9557-795-27-00 Small Tools & Instruments Total		3,675	3,675	213	320	1,283	2,402
/ 357-9557-795-28-30 Special Dept Supp & Svcs	60 Sta 60 Middletown	0	209,814	123,367	185,050	181,878	12,268
/ 357-9557-795-28-30 Special Dept Supp & Svcs	62 Sta 62 Cobb	0	0	8,261	12,392	4,143	4,473
/ 357-9557-795-28-30 Special Dept Supp & Svcs	63 Sta 63 Hidden Valley Lake	0	0	11,664	17,496	7,722	2,043
/ 357-9557-795-28-30 Special Dept Supp & Svcs	64 Sta 64 Loch Lomond	0	0	823	1,234	0	1,025
/ 357-9557-795-28-30 Special Dept Supp & Svcs	A Amador	0	0	2,237	3,355	1,992	5,499

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/ 357-9557-795-28-30 Special Dept Supp & Svcs	AB abh fund	25,000	25,000	0	0	0	24,268
/ 357-9557-795-28-30 Special Dept Supp & Svcs	GA Grant,Award Purchase	0	0	0	0	11,832	69,277
/ 357-9557-795-28-30 Special Dept Supp & Svcs	L licensing fee	2,500	2,500	250	375	0	0
/ 357-9557-795-28-30 Special Dept Supp & Svcs	P physicals	5,000	5,000	686	1,029	4,445	621
/ 357-9557-795-28-30 Special Dept Supp & Svcs	PE public educ supplies	10,000	10,000	4,931	7,396	7,088	2,613
/ 357-9557-795-28-30 Special Dept Supp & Svcs	T training registrations & sup	13,220	13,220	3,438	5,156	17,513	10,947
/ 357-9557-795-28-30 Special Dept Supp & Svcs	TB CalFire training bureau	24,000	24,000	10,422	15,633	13,580	17,418
/ 357-9557-795-28-30 Special Dept Supp & Svcs Total		79,720	289,534	166,078	249,116	250,192	150,453
/ 357-9557-795-28-48 Special Dept Ambulance Exp	60 Sta 60 Middletown	10,000	10,000	13,447	20,170	3,424	3,274
/ 357-9557-795-28-48 Special Dept Ambulance Exp	62 Sta 62 Cobb	10,000	10,000	20,341	30,512	6,293	4,051
/ 357-9557-795-28-48 Special Dept Ambulance Exp	63 Sta 63 Hidden Valley Lake	10,000	10,000	18,492	27,738	11,037	3,717
/ 357-9557-795-28-48 Special Dept Ambulance Exp	64 Sta 64 Loch Lomond	0	0	296	443		
/ 357-9557-795-28-48 Special Dept Ambulance Exp	A Sta 31 Amador	0	0	886	1,330		
/ 357-9557-795-28-48 Special Dept Ambulance Exp	GE GEMT	0	0	97,985	146,978	47,101	16,383
/ 357-9557-795-28-48 Special Dept Ambulance Exp	IG IGT	172,600	415,053	242,453	363,680	239,951	86,471
/ 357-9557-795-28-48 Special Dept Ambulance Exp	NC NCEMS ImageTrend	6,000	6,000	0	0	5,505	1,017
/ 357-9557-795-28-48 Special Dept Ambulance Exp Total		208,600	451,053	393,901	590,851	313,311	114,914
/ 357-9557-795-29-50 Transportation & Travel	Fleet Fuel	0	0	386			
/ 357-9557-795-29-50 Transportation & Travel	B Board	4,000	4,000	1,559	2,339	4,366	5,895
/ 357-9557-795-29-50 Transportation & Travel	C reimb-Cal Fire	4,000	4,000	1,878	2,816	7,477	3,316
/ 357-9557-795-29-50 Transportation & Travel	P reimb-pcfs	2,500	2,500	0	0	1,135	4,940
/ 357-9557-795-29-50 Transportation & Travel Total		10,500	10,500	3,822	5,155	12,979	14,150
/ 357-9557-795-30-00 Utilities	E0 Sta 60 Middletown Electric	16,142	16,142	16,943	22,591	15,832	12,540
/ 357-9557-795-30-00 Utilities	E2 Sta 62 Cobb Electric	14,528	14,528	9,237	13,855	13,474	9,292
/ 357-9557-795-30-00 Utilities	E3 Sta 63 Hidden Valley Lake E	10,654	10,654	7,716	11,573	9,998	8,219
/ 357-9557-795-30-00 Utilities	E4 Sta 64 Loch Lomond Electr	2,335	2,335	1,941	2,911	2,075	2,074
/ 357-9557-795-30-00 Utilities	EF FS Bldg Electric	3,637	3,637	2,888	4,331	3,388	2,499
/ 357-9557-795-30-00 Utilities	G0 Sta 60 Middletown Garbage	2,529	2,529	1,825	2,737	2,352	2,022
/ 357-9557-795-30-00 Utilities	G2 Sta 62 Cobb Garbage	1,065	1,065	734	1,102	984	875
/ 357-9557-795-30-00 Utilities	G3 Sta 63 Hidden Vally Lake G	861	861	641	961	792	922
/ 357-9557-795-30-00 Utilities	G4 Sta 64 Loch Lomond Garba	0	0	0	0	0	24
/ 357-9557-795-30-00 Utilities	GA Sta 31 Amador Garbage	0	0	0	0	0	377
/ 357-9557-795-30-00 Utilities	GF FS Bldg Garbage	667	667	276	414	614	295
/ 357-9557-795-30-00 Utilities	I0 Sta 60 Middletown Interne	958	958	737	1,105	886	781
/ 357-9557-795-30-00 Utilities	I2 Sta 62 Cobb Internet	1,248	1,248	902	1,353	1,165	1,081
/ 357-9557-795-30-00 Utilities	I3 Sta 63 Hidden Valley Lake I	1,270	1,270	872	1,308	1,084	911

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/	357-9557-795-30-00 Utilities	P0 Sta 60 Middletown Propan	6,672	6,672	3,950	5,925	6,106	4,145
/	357-9557-795-30-00 Utilities	P2 Sta 62 Cobb Propane	7,990	7,990	3,883	5,824	7,434	5,033
/	357-9557-795-30-00 Utilities	P3 Sta 63 Hidden Valley Lake	3,282	3,282	1,273	1,909	3,039	908
/	357-9557-795-30-00 Utilities	P4 Sta 64 Loch Lomond Propa	2,819	2,819	1,446	2,169	2,617	2,467
/	357-9557-795-30-00 Utilities	PF FS Bldg Propane	1,883	1,883	1,449	2,173	1,756	2,015
/	357-9557-795-30-00 Utilities	S0 Sta 60 Middletown Sewer	269	269	300	451	249	196
/	357-9557-795-30-00 Utilities	SF FS Bldg Sewer	269	269	300	451	249	196
/	357-9557-795-30-00 Utilities	T0 Sta 60 Middletown Teleph	2,411	2,411	1,962	2,943	2,276	1,945
/	357-9557-795-30-00 Utilities	T2 Sta 62 Cobb Telephone	743	743	916	1,374	687	456
/	357-9557-795-30-00 Utilities	T3 Sta 63 Hidden Valley Lake T	743	743	916	1,374	683	459
/	357-9557-795-30-00 Utilities	T4 Sta 64 Loch Lomond Teleph	355	355	440	661	323	204
/	357-9557-795-30-00 Utilities	TF FS Bldg Telephone	334	334	267	401	303	248
/	357-9557-795-30-00 Utilities	W0 Sta 60 Middletown Water	10,761	10,761	5,782	8,673	11,337	6,561
/	357-9557-795-30-00 Utilities	W2 Sta 62 Cobb Water	904	904	910	1,365	833	728
/	357-9557-795-30-00 Utilities	W3 Sta 63 Hidden Valley Lake V	2,400	2,400	1,857	2,785	2,229	1,974
/	357-9557-795-30-00 Utilities	W4 Sta 64 Loch Lomond Water	818	818	628	942	750	760
/	357-9557-795-30-00 Utilities	WF FS Bldg Water	1,453	1,453	401	601	1,354	570
	357-9557-795-30-00 Utilities Total		100,000	100,000	71,391	104,263	94,869	70,774
/	357-9557-795-38-00 Inventory Items	60 Sta 60 Middletown	8,000	8,000	1,465	2,198	36,226	52,166
/	357-9557-795-38-00 Inventory Items	62 Sta 62 Cobb	5,000	5,000	2,145	3,218	4,111	11,255
/	357-9557-795-38-00 Inventory Items	63 Sta 63 Hidden Valley Lake	5,000	5,000	270	406	2,592	9,155
/	357-9557-795-38-00 Inventory Items	64 Sta 64 Loch Lomond	3,000	3,000	0	0	0	1,724
	357-9557-795-38-00 Inventory Items Total		21,000	21,000	3,881	5,821	42,930	74,300
/	357-9557-795-48-00 Taxes & Assessments	60 Sta 60 Middletown	210	210	82	82	82	52
/	357-9557-795-48-00 Taxes & Assessments	62 Sta 62 Cobb	0	0	3	3	3	33
/	357-9557-795-48-00 Taxes & Assessments	63 Sta 63 Hidden Valley Lake	0	0	23	23	23	23
/	357-9557-795-48-00 Taxes & Assessments	64 Sta 64 Loch Lomond	0	0	3	3	3	3
/	357-9557-795-48-00 Taxes & Assessments	FS FS Bldg	0	0	22	22	22	22
	357-9557-795-48-00 Taxes & Assessments Total		210	210	133	133	133	133
/	357-9557-795-61-60 Bldgs & Imprv	60	0	0	0	0	24,500	0
/	357-9557-795-61-60 Bldgs & Imprv	62	0	36,769	36,769	36,769		
/	357-9557-795-61-60 Bldgs & Imprv	FS FS Bldg	0	0	0	0	0	23,400
	357-9557-795-61-60 Bldgs & Imprv Total		0	36,769	36,769	36,769	24,500	23,400
/	357-9557-795-62-72 Autos & Light Trucks	60 Sta 60	0	95,000	72,721	95,000	0	0
/	357-9557-795-62-72 Autos & Light Trucks	62 Sta 62	0	95,000	71,693	95,000		
	357-9557-795-62-72 Autos & Light Trucks Total		0	190,000	144,415	190,000	0	0

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/ 357-9557-795-62-74 Cap FA-Eqt Other	60 M6011,SCBA UNITS	0	0	0	0	104,368	153,506
/ 357-9557-795-62-74 Cap FA-Eqt Other	62 M6211,SCBA UNITS	0	274,419	274,419	274,419	21,681	0
/ 357-9557-795-62-74 Cap FA-Eqt Other	63 M6311,SCBA UNITS	0	0	0	0	0	0
/ 357-9557-795-62-74 Cap FA-Eqt Other	64 SCBA UNITS	0	0	0	0	0	0
/ 357-9557-795-62-74 Cap FA-Eqt Other	A Amador	0	0	0	0	0	32,521
/ 357-9557-795-62-74 Cap FA-Eqt Other Total		0	274,419	274,419	274,419	126,049	186,027
/ 357-9557-795-62-79 Pr Yr	60 Sta 60	0	37,186	37,186	37,186	13,410	81,133
/ 357-9557-795-62-79 Pr Yr Total		0	37,186	37,186	37,186	13,410	81,133
/ 357-9557-795-90-91 Contingencies	0	0	0	0	0	0	0
/ 357-9557-795-90-91 Contingencies Total		0	0	0	0	0	0
Grand Total		5,693,642	6,647,514	4,307,782	6,152,136	5,162,333	4,105,415
REVENUE							
(Account	Sub						
/ 357-9557-411-10-10 Current Secured	CA county admin fee	-24,000	-24,000	-27,544	-27,544	-22,169	-20,708
/ 357-9557-411-10-10 Current Secured	LA LAFCO	-5,000	-5,000	-6,081	-6,081	-4,696	-5,014
/ 357-9557-411-10-10 Current Secured	LS local secured-AB8 teeter	1,635,000	1,635,000	934,032	1,635,000	1,598,802	1,495,366
/ 357-9557-411-10-10 Current Secured	PU public utilitarian	72,000	72,000	38,234	70,000	69,867	67,448
/ 357-9557-411-10-15 ERAF-SRAF		0	0	0	0	0	0
/ 357-9557-411-10-20 Current Unsecured		34,000	34,000	36,811	36,523	34,261	30,857
/ 357-9557-411-10-25 Supp 813-Current		0	0	6,495	6,495	29,134	23,254
/ 357-9557-411-10-30 Prior Secured		0	0	0	0	0	0
/ 357-9557-411-10-35 Supp 813-Prior		0	0	6,035	5,766	7,123	6,297
/ 357-9557-411-10-40 Prior Unsecured		0	0	1,445	1,195	2,093	1,269
/ 357-9557-411 Property Taxes Total		1,712,000	1,712,000	989,428	1,721,355	1,714,416	1,598,770
/ 357-9557-422-21-60 Permits	burn permits	14,000	14,000	12,637	14,000	14,891	16,096
/ 357-9557-422 Permits Total		14,000	14,000	12,637	14,000	14,891	16,096
/ 357-9557-441-42-01 Revenue from Use of Money	Interest	26,000	26,000	97,650	97,650	78,840	10,846
/ 357-9557-441 Revenue from Use of Money Total		26,000	26,000	97,650	97,650	78,840	10,846
‡ 357-9557-453-54-60 HOPTR		13,000	13,000	6,236	12,472	12,850	13,333
‡ 357-9557-453-54-70 Disaster Rev Loss Backfil		0	0	0	0	0	0
‡ 357-9557-453-54-90 Other	AB ABH	0	0	15,821	15,821	54,484	135,501
‡ 357-9557-453-54-90 Other	OE OES	35,000	35,000	0	51,000	6,981	38,896
‡ 357-9557-453 State Aid Total		48,000	48,000	22,057	79,293	74,315	187,729
(357-9557-455-55-40 Disaster Relief	FEMA COVID EXP PY	0	0	14,110	14,110	0	0

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(357-9557-455 Other Federal Total	0	0	14,110	14,110	0	0
(357-9557-456-56-30 Other	0	219,814	54,745	163,273	228,805	0
(357-9557-456-56-30 Other		Fuel Reduction MTR - PY	19,068	19,068		
(357-9557-456-56-30 Other	10,000	0	0	0	0	10,000
(357-9557-456-56-30 Other	74,080	74,080	37,040	74,080	37,040	74,080
(357-9557-456-56-30 Other	0	0	0	0	0	25,000
(357-9557-456-56-30 Other	0	0	3,150	18,150	10,000	23,764
(357-9557-456 Other Government Agencies Total	84,080	293,894	114,003	274,571	275,845	132,844
(357-9557-465-68-60 Instnl Care & Svc (Ambulance)	0	0	52,699	58,555	7,342	4,558
(357-9557-465-68-60 Instnl Care & Svc (Ambulance)	0	0	36,477	36,477	0	-43,297
(357-9557-465-68-60 Instnl Care & Svc (Ambulance)	0	0	0	0	594,023	635,660
(357-9557-465-68-60 Instnl Care & Svc (Ambulance)	400,000	400,000	457,376	508,196	494,098	427,557
(357-9557-465-68-60 Instnl Care & Svc (Ambulance)	0	0	0	0	0	0
(357-9557-465 Public Protection Total	400,000	400,000	546,553	603,228	1,095,464	1,024,479
(357-9557-466-69-20 Other	0	0	0	0	0	0
(357-9557-466-69-29 Fire Protection	0	0	0	0	-2,366	-2,367
(357-9557-466-69-29 Fire Protection	0	0	0	0	10,614	14,942
(357-9557-466-69-29 Fire Protection	2,000,000	2,000,000	1,322,432	1,890,000	1,860,829	1,751,814
(357-9557-466-69-29 Fire Protection	0	0	0	0	2,487	12,911
(357-9557-466-69-29 Fire Protection	0	0	66,557	66,557	103,788	92,476
(357-9557-466 Other Current Services Total	2,000,000	2,000,000	1,388,989	1,956,557	1,975,352	1,869,776
(357-9557-491-79-50 Revenue - Prior Year	0	0	198,729	198,729	193,616	95,206
(357-9557-491-79-70 Sales - Miscellaneous	0	0	0	0	2	22
(357-9557-491 Other Total	0	0	198,729	198,729	193,618	95,228
(357-9557-492-79-90 Miscellaneous	0	0	556	556	10,291	51,017
(357-9557-492-79-91 Cancelled Checks	0	0	0	0	29	1,703
(357-9557-492-79-92 Insurance Rebates	0	0	3,230	3,230	6,071	6,183
(357-9557-492-79-93 Insurance Proceeds	0	0	0	0	494	0
(357-9557-492 Other Revenue Total	0	0	3,787	3,787	16,884	58,904
(357-9557-502-81-22 In	0	227,186	227,186	227,186	13,913	16,087
(357-9557-502-81-23 Out	0	0	0	0	0	0
(357-9557-502 Operating Transfers Total	0	227,186	227,186	227,186	13,913	16,087
Grand Total	4,284,080	4,721,080	3,615,128	5,190,464	5,453,538	5,010,759
357-9557-390-00-00 Fund Balance Carry Over	1,191,955	1,191,955	1,191,956	1,191,957	900,750	801,956

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

	FY 2023-24 Adopted	FY 2023-24 Adjusted	FY 2023-24 YTD Mar	FY 2023-24 EST ACT	FY 2022-23	FY 2021-22
357-9557-390-00-00 From(To) Reserves Total	217,608	734,480	734,480	734,480	(806,849)	(698,798)
357-9557-390-00-00 Fund Balance Total	0.93	0.93	1,233,782	964,765	1,191,955	1,707,299
RESERVES						
f 357-9557-391-01-00 General Total	154,702	154,702	154,702	154,702	154,702	90,554
f 357-9557-392-00-00 Unreserved-Designated Total	2,885,819	2,885,820	2,885,820	2,885,820	3,103,427	2,685,445
f 357-9557-392-04-00 Equipment Total	994,846	994,846	994,846	994,846	994,846	985,351
f 357-9557-392-12-00 Medical Insurance Total	224,890	224,888	224,888	224,888	224,888	224,888
f 357-9557-392-25-00 Medical Svcs & Eqt Total	1,459,812	942,940	942,940	942,940	1,459,812	1,144,888
Reserves Total	5,720,069	5,203,196	5,203,196	5,203,196	5,937,675	5,131,126
357-9557-100-00-00 Cash Total	6,912,024	6,395,151	6,395,152	6,167,961	7,129,630	6,838,425
366-0000-100-00-00 Cash Total			135,180	135,180	277,575	214,324

Consumer Price Index for All Urban Consumers (CPI-U)
12-Month Percent Change

Series Id: CUUR0000SA0
 Not Seasonally Adjusted
 Series Title: All items in U.S. city average, all urban consumers, not
 Area: U.S. city average
 Item: All items
 Base Period: 1982-84=100
 Years: 2014 to 2024

This page is offered to show comparison between using average monthly US City Average and SF-Oakland-Hayward 12-month period.

Additional details of when Board approved CPI methodology in the 7/21/20 minutes & 7/21/20 agenda item attached.

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2	US City Average	SF-Oakland-Hayward	current method			
															12 month average	12 month period	US City Average	12 month period	12 month period	
															10.00	10.00	10.00			
2019	1.6	1.5	1.9	2.0	1.8	1.6	1.8	1.7	1.7	1.8	2.1	2.3	1.7	1.9	1.8	0.18	2.5	0.25	2.3	0.23
2020	2.5	2.3	1.5	0.3	0.1	0.6	1.0	1.3	1.4	1.2	1.2	1.4	1.2	1.2	1.2	0.13	2.0	0.21	1.4	0.14
2021	1.4	1.7	2.6	4.2	5.0	5.4	5.4	5.3	5.4	6.2	6.8	7.0	3.4	6.0	4.7	0.48	4.2	0.44	7.0	0.73
2022	7.5	7.9	8.5	8.3	8.6	9.1	8.5	8.3	8.2	7.7	7.1	6.5	8.3	7.7	8.0	0.87	4.9	0.53	6.5	0.72
2023	6.4	6.0	5.0	4.9	4.0	3.0	3.2	3.7	3.7	3.2	3.1	3.4	4.9	3.4	4.1	0.48	2.6	0.30	3.4	0.40
2024	3.1	3.2																		
Sum of all Years															2.14	1.73	2.22			

Consumer Price Index for All Urban Consumers (CPI-U)
1-Month Percent Change

Series Id: CUUR0000SA0
 Not Seasonally Adjusted
 Series Title: All items in U.S. city average, all urban consumers, not
 Area: U.S. city average
 Item: All items
 Base Period: 1982-84=100
 Years: 2019 to 2024

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2	US City Average		
															12 month average	12 month average	12 month average
															10.00		
2019	0.2	0.4	0.6	0.5	0.2	0.0	0.2	0.0	0.1	0.2	-0.1	-0.1			2.2	0.22	
2020	0.4	0.3	-0.2	-0.7	0.0	0.5	0.5	0.3	0.1	0.0	-0.1	0.1			1.2	0.12	
2021	0.4	0.5	0.7	0.8	0.8	0.9	0.5	0.2	0.3	0.8	0.5	0.3			6.7	0.69	
2022	0.8	0.9	1.3	0.6	1.1	1.4	0.0	0.0	0.2	0.4	-0.1	-0.3			6.3	0.70	
2023	0.8	0.6	0.3	0.5	0.3	0.3	0.2	0.4	0.2	0.0	-0.2	-0.1			3.3	0.39	
2024	0.5	0.6															
Sum of all Years															2.12		

Lake County Publishing
Lake County Record-Bee
2150 S. Main St., PO Box 849
Lakeport, CA 95453
(707) 263-5636
advertising@record-bee.com

3610712

SOUTH LAKE COUNTY FIRE PROTECTION DIST.
PO BOX 1360
MIDDLETOWN, CA 95461

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

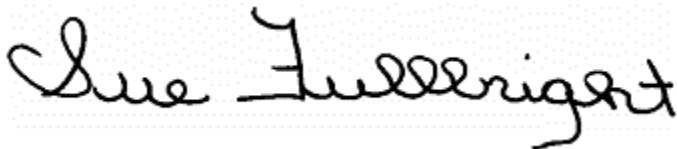
I, Sue Fullbright, being first duly sworn, depose and say: That at and during all the dates and times herein mentioned I was, and now am the legal clerk of the Lake County Record-Bee, a newspaper published for the dissemination of local or telegraphic news and intelligence of a general character, having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

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

For 2 issues published therein on the following dates, viz: 04/02/2024, 04/09/2024;

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

Executed this 9th day of April, 2024 at Lakeport, California. I hereby declare under penalty of perjury that I have read the foregoing and that it is true and correct.



Sue Fullbright, Legal Clerk

Legal No. **0006820031**

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that April 16, 2024 at 7 pm at the Middletown Fire Station has been set as time and place for Board of Directors, South Lake County Fire Protection District, to consider 1) Report on Amount of Special Tax to be Collected for 2024-2025 Fiscal Year, and 2) Request for Imposition of Fire Mitigation Fees pursuant to Lake County Fire Fee Ordinance. Fifteen days before this date, the Report will be available for inspection during normal business hours at the office of the Middletown Fire Station, 21095 Hwy 175 and at the District's website, <https://southlakecountyfire.org>.

Gloria Fong, Clerk to the Board of Directors
4-2,9/2024

Lake County Publishing
Lake County Record-Bee
2150 S. Main St., PO Box 849
Lakeport, CA 95453
(707) 263-5636
advertising@record-bee.com

3610712

SOUTH LAKE COUNTY FIRE PROTECTION DIST.
PO BOX 1360
MIDDLETOWN, CA 95461

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

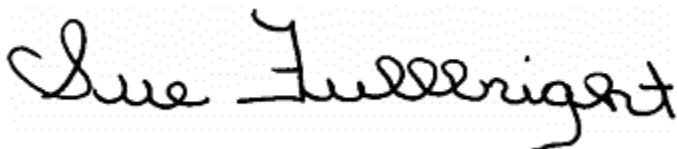
I, Sue Fullbright, being first duly sworn, depose and say: That at and during all the dates and times herein mentioned I was, and now am the legal clerk of the Lake County Record-Bee, a newspaper published for the dissemination of local or telegraphic news and intelligence of a general character, having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

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

For 2 issues published therein on the following dates, viz: 03/05/2024, 03/12/2024;

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

Executed this 12th day of March, 2024 at Lakeport, California. I hereby declare under penalty of perjury that I have read the foregoing and that it is true and correct.



Sue Fullbright, Legal Clerk

Legal No. **0006813863**

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that March 19, 2024 at 7 pm at the Middletown Fire Station has been set as time and place for Board of Directors, South Lake County Fire Protection District, to consider Report on Amount of Special Tax to be Collected for 2024-2025 Fiscal Year. Fifteen days before this date, the Report will be available for inspection during normal business hours at the office of the Middletown Fire Station, 21095 Hwy 175 and at the District's website, <https://southlakecountyfire.org>.
Gloria Fong, Clerk to the Board of Directors

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

3
4 **RESOLUTION NO. 2023-24 12**

5
6
7 **A RESOLUTION IMPOSING AND LEVYING SPECIAL TAX,**
8 **AND REQUESTING COUNTY OF LAKE COLLECT**
9 **SPECIAL TAX ON THE 2024-2025 COUNTY TAX ROLLS**

10
11
12 **RESOLVED**, by the Board of Directors of the South Lake County Fire Protection District that
13 it Finds, Determines, Orders and hereby declares THAT:

14
15 1) On November 6, 2018, the voters of the South Lake County Fire Protection District
16 approved a special tax levy Ordinance No. 2018-19 01, authorizing the District to impose and levy a
17 special tax, and is adjusted each year thereafter by the change in the consumer price index, applied
18 to a number of 8749 assessments, for a total of \$ 2,325,159, attached hereto as Exhibit "A".
19

20 2) This Board, for and on behalf of South Lake County Fire Protection District authorizes and
21 directs Fire Chief, or designee, to certify and request County of Lake collect special tax on the
22 2024-2025 County Tax roll, and to make adjustments of special tax as the Fire Chief, or designee,
23 deems appropriate.
24

25 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South
26 Lake County Fire Protection District on the 16th day of April, 2024, by the following vote:

27
28 AYES:

29
30 NOES:

31
32 ABSENT OR NOT VOTING:

33
34 BY: SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
35 JIM COMISKY, President, Board of Directors

36
37 ATTEST: Gloria Fong, Clerk to the Board of Directors



Databases, Tables & Calculators by Subject

[Special Notices](#) 12/05/2023

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Consumer Price Index for All Urban Consumers (CPI-U)

12-Month Percent Change

Series Id: CUUR0000SA0
Not Seasonally Adjusted
Series Title: All items in U.S. city average, all urban consumers, not seasonally adjusted
Area: U.S. city average
Item: All items
Base Period: 1982-84=100

Download: [.xlsx](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2019	1.6	1.5	1.9	2.0	1.8	1.6	1.8	1.7	1.7	1.8	2.1	2.3	1.7	1.9
2020	2.5	2.3	1.5	0.3	0.1	0.6	1.0	1.3	1.4	1.2	1.2	1.4	1.2	1.2
2021	1.4	1.7	2.6	4.2	5.0	5.4	5.4	5.3	5.4	6.2	6.8	7.0	3.4	6.0
2022	7.5	7.9	8.5	8.3	8.6	9.1	8.5	8.3	8.2	7.7	7.1	6.5	8.3	7.7
2023	6.4	6.0	5.0	4.9	4.0	3.0	3.2	3.7	3.7	3.2	3.1	3.4	4.9	3.4
2024	3.1													

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SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Special Tax Assessment
2024-2025 Estimate
(03/01/2024)

2023/2024	11.80
2023 CPI	3.40%
CPI Increase Amount	0.4
2024/2025 Amount	12.20

		Units	Amt	#	#	Firefee2425	Add'l Units Firefee2425	Total Firefee2425
All Land Uses								
Vacant 0 to 1 ac	undeveloped	16	195.20	2383		465,161.60		
Vacant 1.01 to 5 ac	undeveloped	17	207.40	326		67,612.40		
Vacant 5.01 to 10 ac	undeveloped	18	219.60	164		36,014.40		
Vacant 10.01 + ac	undeveloped	20	244.00	586		142,984.00		
Subtotal				3459	0	711,772.40		
Orchards/Vinyards/Field Crops								
Orchard/Vineyard 10.01 to 50 ac		19	231.80	2		463.60		
Orchard/Vineyard +50.01 ac		20	244.00	9		2,196.00		
Subtotal				11	0	2,659.60		
Residential/Agricultural								
Res / Ag Misc Bldg	multiple use structure/no bathroom or kitchen	25	305.00	57		17,385.00		
Res / Ag Single Family Dwelling		20	244.00	5012	33	1,222,928.00	4,343.20	
Res / Ag Single w-multiple	per add'l dwelling in addn to base charge	40	488.00	30		14,640.00		
Res / Ag Triplex		45	549.00	5		2,745.00		
Mobile Homes	with attached wheels and axle, not in a park	30	366.00					
Multi Family/Apts	plus 5 units for living unit	45	549.00	4		2,196.00	1,891.00	
Convalescent & Rest Homes		70	854.00					
Subtotal				5108	33	1,259,894.00	6,234.20	
Commercial/Industrial Properties								
Hotels / Motels	plus 5 units per room	30	366.00	11	8	4,026.00	7,930.00	
Mobile Home Park / Campground	plus 5 units per space occupied or vacant	75	915.00	6	4	5,490.00	5,734.00	
Building 0-999 Sq Ft		165	2,013.00	22		44,286.00		
Building 1,000-4,000 Sq Ft		185	2,257.00	73	1	165,249.00	472.00	
Building 5,000-9,999 Sq Ft		200	2,440.00	17	1	42,212.00	708.00	
Building 10,000+ Sq Ft		250	3,050.00	19	2	51,850.00	2,124.00	
Multiple Business	per business in addn to sq ft base	250	3,050.00	23	23	6,100.00	8,418.00	
Subtotal				171	39	319,213.00	25,386.00	
Institutional								
Building 0-999 Sq Ft		165	2,013.00					
Building 1,000-4,000 Sq Ft		185	2,257.00					
Building 5,000-9,999 Sq Ft		200	2,440.00					
Building 10,000+ Sq Ft		250	3,050.00					
Subtotal				0	0	0.00	0.00	
Grand Total			Grand Total	8749	72	2,293,539.00	31,620.20	2,325,159.20

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Special Tax Assessment
2023-2024
(updated 08/10/2023)

2022/2023 Amount	11.08
2022 CPI	6.50%
CPI Increase Amount	0.72
2023/2024 Amount	11.80

		Units	Amt	#	#	Firefee2324	Add'l Units Firefee2324	Total Firefee2324
All Land Uses								
Vacant 0 to 1 ac	undeveloped	16	188.80	2383		449,910.40		
Vacant 1.01 to 5 ac	undeveloped	17	200.60	326		65,395.60		
Vacant 5.01 to 10 ac	undeveloped	18	212.40	164		34,833.60		
Vacant 10.01 + ac	undeveloped	20	236.00	586		138,296.00		
Subtotal				3459	0	688,435.60		
Orchards/Vinyards/Field Crops								
Orchard/Vineyard 10.01 to 50 ac		19	224.20	2		448.40		
Orchard/Vineyard +50.01 ac		20	236.00	9		2,124.00		
Subtotal				11	0	2,572.40		
Residential/Agricultural								
Res / Ag Misc Bldg	multiple use structure/no bathroom or kitchen	25	295.00	57		16,815.00		
Res / Ag Single Family Dwelling		20	236.00	5012	33	1,182,832.00	4,200.80	
Res / Ag Single w-multiple	per add'l dwelling in addn to base charge	40	472.00	30		14,160.00		
Res / Ag Triplex		45	531.00	5		2,655.00		
Mobile Homes	with attached wheels and axle, not in a park	30	354.00					
Multi Family/Apts	plus 5 units for living unit	45	531.00	4		2,124.00	1,829.00	
Convalescent & Rest Homes		70	826.00					
Subtotal				5108	33	1,218,586.00	6,029.80	
Commercial/Industrial Properties								
Hotels / Motels	plus 5 units per room	30	354.00	11	8	3,894.00	7,670.00	
Mobile Home Park / Campground	plus 5 units per space occupied or vacant	75	885.00	6	4	5,310.00	5,546.00	
Building 0-999 Sq Ft		165	1,947.00	22		42,834.00		
Building 1,000-4,000 Sq Ft		185	2,183.00	73	1	159,831.00	472.00	
Building 5,000-9,999 Sq Ft		200	2,360.00	17	1	40,828.00	708.00	
Building 10,000+ Sq Ft		250	2,950.00	19	2	50,150.00	2,124.00	
Multiple Business	per business in addn to sq ft base	250	2,950.00	23	23	5,900.00	8,142.00	
Subtotal				171	39	308,747.00	24,662.00	
Institutional								
Building 0-999 Sq Ft		165	1,947.00					
Building 1,000-4,000 Sq Ft		185	2,183.00					
Building 5,000-9,999 Sq Ft		200	2,360.00					
Building 10,000+ Sq Ft		250	2,950.00					
Subtotal				0	0	0.00	0.00	
Grand Total			Grand Total	8749	72	2,218,341.00	30,691.80	2,249,032.80

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
2022-2023
(08/08/2022)

2021/2022 Amount	10.36
2021 CPI	7.00%
CPI Increase Amount	0.72
2022/2023 Amount	11.08

		Units	Amt	#	#	Firefee2223	Add'l Units Firefee2223	Total Firefee2223
All Land Uses								
Vacant 0 to 1 ac	undeveloped	16	177.28	2355		417,494.40		
Vacant 1.01 to 5 ac	undeveloped	17	188.36	319		60,086.84		
Vacant 5.01 to 10 ac	undeveloped	18	199.44	167		33,306.48		
Vacant 10.01 to 50 ac	undeveloped	20	221.60	623		138,278.40		
Subtotal				3464	0	649,166.12		
Orchards/Vinyards/Field Crops								
Orchard/Vineyard 10.01 to 50 ac		19	210.52	1		210.52		
Orchard/Vineyard +50.01 ac		20	221.60	12		2,659.20		
Subtotal				13	0	2,869.72		
Residential/Agricultural								
Res / Ag Misc Bldg	multiple use structure/no bathroom or kitchen	25	277.00	1		277.00		
Res / Ag Single Family Dwelling		20	221.60	5093	30	1,128,608.80	4,099.60	
Res / Ag Single w-multiple	per add'l dwelling in addn to base charge	40	443.20	27		11,966.40		
Res / Ag Triplex		45	498.60	6		2,991.60		
Mobile Homes	with attached wheels and axle, not in a park	30	332.40					
Multi Family/Apts	plus 5 units for living unit	45	498.60					
Convalescent & Rest Homes		70	775.60					
Subtotal				5127	30	1,143,843.80	4,099.60	
Commercial/Industrial Properties								
Hotels / Motels	plus 5 units per room	30	332.40	14	3	4,653.60	2,603.80	
Mobile Home Park / Campgroun	plus 5 units per space occupied or vacant	75	831.00	5	1	4,155.00	1,163.40	
Building 0-999 Sq Ft		165	1,828.20	22		40,220.40		
Building 1,000-4,000 Sq Ft		185	2,049.80	70		143,486.00		
Building 5,000-9,999 Sq Ft		200	2,216.00	13		28,808.00		
Building 10,000+ Sq Ft		250	2,770.00	9	1	24,930.00	332.40	
Multiple Business	per business in addn to sq ft base	250	2,770.00	25	25	2,770.00	7,866.80	
Subtotal				158	30	249,023.00	11,966.40	
Institutional								
Building 0-999 Sq Ft		165	1,828.20					
Building 1,000-4,000 Sq Ft		185	2,049.80					
Building 5,000-9,999 Sq Ft		200	2,216.00					
Building 10,000+ Sq Ft		250	2,770.00					
Subtotal				0	0	0.00	0.00	
Grand Total			Grand Total	8762	60	2,044,902.64	16,066.00	2,060,968.64

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

Special Tax Assessment

2021-2022

(updated 08/05/2021)

2020/2021 Amount	10.22
2020 CPI	1.40%
CPI Increase Amount	0.14
2021/2022 Amount	10.36

		Units	Amt	#	#	Firefee2122	Add'l Units Firefee2122	Total Firefee2122
All Land Uses								
Vacant 0 to 1 ac	undeveloped	16	165.76	2363		391,690.88		
Vacant 1.01 to 5 ac	undeveloped	17	176.12	319		56,182.28		
Vacant 5.01 to 10 ac	undeveloped	18	186.48	166		30,955.68		
Vacant 10.01 to 50 ac	undeveloped	20	207.20	625		129,707.20		
Subtotal				3473	0	608,536.04		
Orchards/Vinyards/Field Crops								
Orchard/Vineyard 10.01 to 50 ac		19	196.84	1		196.84		
Orchard/Vineyard +50.01 ac		20	207.20	12		2,486.40		
Subtotal				13	0	2,683.24		
Residential/Agricultural								
Res / Ag Misc Bldg	multiple use structure/no bathroom or kitchen	25	259.00	1		259.00		
Res / Ag Single Family Dwelling		20	207.20	5090	30	1,054,648.00	3,833.20	
Res / Ag Single w-multiple	per add'l dwelling in addn to base charge	40	414.40	27		11,188.80		
Res / Ag Triplex		45	466.20	6		2,797.20		
Mobile Homes	with attached wheels and axle, not in a park	30	310.80					
Multi Family/Apts	plus 5 units for living unit	45	466.20					
Convalescent & Rest Homes		70	725.20					
Subtotal				5124	20	1,068,893.00	3,833.20	
Commercial/Industrial Properties								
Hotels / Motels	plus 5 units per room	30	310.80	14	3	4,351.20	2,434.60	
Mobile Home Park / Campground	plus 5 units per space occupied or vacant	75	777.00	5	1	3,885.00	1,087.80	
Building 0-999 Sq Ft		165	1,709.40	22		37,606.80		
Building 1,000-4,000 Sq Ft		185	1,916.60	70		134,162.00		
Building 5,000-9,999 Sq Ft		200	2,072.00	13		26,936.00		
Building 10,000+ Sq Ft		250	2,590.00	9		23,310.00	310.80	
Multiple Business	per business in addn to sq ft base	250	2,590.00	26		2,590.00	7,355.60	
Subtotal				159	4	232,841.00	11,188.80	
Institutional								
Building 0-999 Sq Ft		165	1,709.40					
Building 1,000-4,000 Sq Ft		185	1,916.60					
Building 5,000-9,999 Sq Ft		200	2,072.00					
Building 10,000+ Sq Ft		250	2,590.00					
Subtotal				0	0	0.00	0.00	
Grand Total			Grand Total	8769	24	1,912,953.28	15,022.00	1,927,975.28

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

Special Tax Assessment

2020-2021

2019/2020 Amount	10.00
2019 CPI	2.30%
CPI Increase Amount	0.22
2020/2021 Amount	10.22

		Units	Amt	#	#	Firefee2021	Add'l Units Firefee2021	Total Firefee2021
All Land Uses								
Vacant 0 to 1 ac	undeveloped	16	163.52	2399		392,284.48		
Vacant 1.01 to 5 ac	undeveloped	17	173.74	330		57,334.20		
Vacant 5.01 to 10 ac	undeveloped	18	183.96	167		30,721.32		
Vacant 10.01 to 50 ac	undeveloped	20	204.40	625		127,750.00		
Subtotal				3521	0	608,090.00		
Orchards/Vinyards/Field Crops								
Orchard/Vineyard 10.01 to 50 ac		19	194.18	1		194.18		
Orchard/Vineyard +50.01 ac		20	204.40	12		2,452.80		
Subtotal				13	0	2,646.98		
Residential/Agricultural								
Res / Ag Misc Bldg	multiple use structure/no bathroom or kitchen	25	204.40	1		255.50		
Res / Ag Single Family Dwelling		20	204.40	5051	20	1,032,424.40	2,759.40	
Res / Ag Single w-multiple	per add'l dwelling in addn to base charge	40	204.40	27		11,037.60		
Res / Ag Triplex		45	204.40	6		2,759.40		
Mobile Homes	with attached wheels and axle, not in a park	30	306.60					
Multi Family/Apts	plus 5 units for living unit	45	459.90					
Convalescent & Rest Homes		70	715.40					
Subtotal				5085	20	1,046,476.90	2,759.40	
Commercial/Industrial Properties								
Hotels / Motels	plus 5 units per room	30	306.60	14	3	4,292.40	2,401.70	
Mobile Home Park / Campgrou	plus 5 units per space occupied or vacant	75	766.50	5	1	3,832.50	1,073.10	
Building 0-999 Sq Ft		165	1,686.30	22		37,098.60		
Building 1,000-4,000 Sq Ft		185	1,890.70	70		132,349.00		
Building 5,000-9,999 Sq Ft		200	2,044.00	13		26,572.00		
Building 10,000+ Sq Ft		250	2,555.00	8		20,440.00	306.60	
Multiple Business	per business in addn to sq ft base	250	2,555.00	24		2,555.00	7,051.80	
Subtotal				156	4	227,139.50	10,833.20	
Institutional								
Building 0-999 Sq Ft		165	1,686.30					
Building 1,000-4,000 Sq Ft		185	1,890.70					
Building 5,000-9,999 Sq Ft		200	2,044.00					
Building 10,000+ Sq Ft		250	2,555.00					
Subtotal				0	0	0.00	0.00	
Grand Total			Grand Total	8775	24	1,884,353.38	13,592.60	1,897,945.98

SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
Special Tax Assessment
2019-2020

2019/2020 Amount 10.00

		Units	Amt	#	#	Firefee1920	Add'l Units Firefee1920	Total Firefee1920
All Land Uses								
Vacant 0 to 1 ac	undeveloped	16	160.00	2398		383,680		
Vacant 1.01 to 5 ac	undeveloped	17	170.00	334		56,780		
Vacant 5.01 to 10 ac	undeveloped	18	180.00	170		30,600		
Vacant 10.01 to 50 ac	undeveloped	20	200.00	629		125,800		
Subtotal				3531	0	596,860		
Orchards/Vinyards/Field Crops								
Orchard/Vineyard 10.01 to 50 ac		19	190.00	1		190		
Orchard/Vineyard +50.01 ac		20	200.00	12		2,400		
Subtotal				13	0	2,590		
Residential/Agricultural								
Res / Ag Misc Bldg	multiple use structure/no bathroom or kitchen	25	250.00	1		250		
Res / Ag Single Family Dwelling		20	200.00	5056	21	1,011,200	2,800	
Res / Ag Single w-multiple	per add'l dwelling in addn to base charge	40	400.00	27		10,800		
Res / Ag Triplex		45	450.00	6		2,700		
Mobile Homes	with attached wheels and axle, not in a park	30	300.00					
Multi Family/Apts	plus 5 units for living unit	45	450.00					
Convalescent & Rest Homes		70	700.00					
Subtotal				5090	21	1,024,950	2,800	
Commercial/Industrial Properties								
Hotels / Motels	plus 5 units per room	30	300.00	14	3	4,200	2,350	
Mobile Home Park / Campground	plus 5 units per space occupied or vacant	75	750.00	5	1	3,750	1,050	
Building 0-999 Sq Ft		165	1,650.00	24		39,600		
Building 1,000-4,000 Sq Ft		185	1,850.00	90		166,500		
Building 5,000-9,999 Sq Ft		200	2,000.00	15		30,000		
Building 10,000+ Sq Ft		250	2,500.00	8		20,000		
Multiple Business	per business in addn to sq ft base	250	2,500.00					
Subtotal				156	4	264,050	3,400	
Institutional								
Building 0-999 Sq Ft		165	1,650.00					
Building 1,000-4,000 Sq Ft		185	1,850.00					
Building 5,000-9,999 Sq Ft		200	2,000.00					
Building 10,000+ Sq Ft		250	2,500.00					
Subtotal				0	0	-		
Grand Total				8790	25	1,888,450	6,200	1,894,650

VOTER'S PAMPHLET
MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)
Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
MEASURE "L"**

L "In order to continue to provide sufficient funding for fire and emergency medical services, shall South Lake County Fire Protection District Ordinance No. 2018-19 01 be approved authorizing the District to impose and levy a special tax having a maximum rate of \$10.00 per benefit unit and increasing the District's appropriations limit to permit spending of the revenue raised by the special tax, be approved?"
Yes___ No___

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

ORDINANCE NO. 2018-19 01

**AN ORDINANCE OF THE SOUTH LAKE COUNTY FIRE
PROTECTION DISTRICT
AUTHORIZING THE DISTRICT TO IMPOSE
AND LEVY A SPECIAL TAX**

The people of the South Lake County Fire Protection District ordain as follows:

SECTION I. DEFINITIONS.

For the purposes of this Ordinance, the following words and phrases shall have the meanings respectively ascribed to them by this section unless the context clearly requires a different meaning. The definition of a word or phrase applies to any of that word's or phrase's variants.

"Board of Directors" means the Board of Directors of the South Lake County Fire Protection District.

"District" means the South Lake County Fire Protection District in Lake County, California.

"District Resolution 2002-06" means parcel tax measure which was approved by a two-thirds vote of the qualified electors of the South Lake County Fire Protection District in 2002.

"Parcel of Real Property" means a separate parcel of real property having a separate Assessor's parcel number as shown on the secured tax rolls of the County of Lake, or an assessment of a structural property on the unsecured tax rolls of the County of Lake, or an assessment made by the State Board of Equalization.

"Special Tax" means the special tax authorized by and imposed pursuant to this Ordinance. The additional special tax is a special tax within the meaning of Article XIII A, section 4 and Article XIII C, section 1 of the California Constitution.

SECTION II. AUTHORITY.

This Ordinance is adopted pursuant to Article XIII A, section 4, Article XIII B, section 4 and Article XIII C, section 2 of the California Constitution, Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the California Government Code, Section 13911 of the California Health and Safety Code, and Article 3.5 (commencing with Section 50075) of Chapter 1 of Part I of Division 1 of Title 5 of the California Government Code.

SECTION III. DETERMINATION OF NECESSITY.

The amount of revenue available to the District from property taxes and District Resolution 2002-06 is inadequate to meet the cost of continuing to provide fire and emergency medical services pursuant to Section 13862 of the California Health and Safety Code. Therefore, the District must establish a larger stable source of supplementary revenue to assist in meeting the costs of providing such services and exercising the other rights and powers of the District.

SECTION IV. PURPOSE OF SPECIAL TAX.

The purpose for which the special tax shall be imposed and levied is to raise revenue for the District to use in meeting the costs of (1) continuing to provide fire and emergency medical services pursuant to Section 13862 of the California Health and Safety Code, and (2) exercising other rights and powers granted to the District in Chapter 5 (commencing with Section 13860) of Part 2.7 of Division 12 of the California Health and Safety Code.

SECTION V. REPEAL OF DISTRICT RESOLUTION 2002-06.

If the voters of the District approve the special tax proposed in this Ordinance, District Resolution 2002-06 shall be repealed.

SECTION VI. SPECIAL TAX AUTHORIZATION AND LIMIT.

The Board of Directors is authorized to impose and levy a special tax, for the purpose as specified in Section IV of this Ordinance, on each parcel of real property located within the boundaries of the District at a rate not to exceed \$10.00 per benefit unit for the first year and is to be adjusted each year thereafter by the change in the consumer price index. If at any time the consumer prices index resulted in anything less than zero, the special tax rate would remain at the previous year's rate in an effort to maintain the current level of services. Furthermore, such a special tax shall not be imposed upon property of a federal, state or local government agency. The Board of Directors shall set the rate of the special tax each year as provided in Section VI of this ordinance, provided that in no year shall the rate exceed the maximum specified in this section.

The special tax shall be imposed in accordance with the schedule for Units of Risk attached hereto as Exhibit A. Each land use within a parcel is subject to Units of Risk computation and the total of all uses on a parcel shall be computed to be the tax due to the District.

SECTION VII. REPORT AND HEARING ON SPECIAL TAX.

Each year prior to the imposition of the special tax, the Board of Directors shall cause a report to be prepared showing each parcel of real property subject to the special tax, the owner(s) thereof, the land use classification or classifications applied thereto, and the proposed levy thereon. Upon receipt of the report, the Board of Directors shall set a date for a public hearing thereon and shall cause notice of the hearing to be given pursuant to Section VIII of this ordinance. At the public hearing, the Board of Directors shall set the rate and make such corrections to the taxes proposed to be levied as may be required.

SECTION VIII. ANNUAL REPORT ON SPECIAL TAX REVENUES.

Each year the District shall cause a report to be prepared and filed with the Board of Directors containing information regarding the amount of special tax revenues collected and expended as well as the status of projects funded with proceeds of the special tax.

SECTION IX. NOTICE OF HEARING.

In the absence of state law specifying the procedure for giving notice, notice of any public hearing held pursuant to this ordinance shall be given by posting in at least three (3) public places within the District at least fifteen (15) days prior to the hearing and publishing twice pursuant to Section 6066 of the California Government Code in at least one (1) newspaper of general circulation within the District. The notice shall include the date, time, and place of the public hearing, a general explanation of the matter to be considered, and a statement of where additional information may be obtained.

SECTION X. COLLECTION.

The special tax shall be collected in the same manner and subject to the same penalty as other charges and taxes collected by or on behalf of the District by the County of Lake. The Lake County Tax Collector may deduct reasonable administrative costs incurred in collecting the special tax and deposit the amounts deducted in the Lake County General Fund. In accordance with Article 1 (commencing with section 29300) of Chapter 2 of Division 3 of Title 3 of the Califor-

VOTER'S PAMPHLET

MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)
 Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

nia Government Code, there shall be added to the amount of the special tax an amount for the reasonable administrative costs incurred in collecting the special tax.

SECTION XI. SEVERABILITY CLAUSE.

If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional and invalid, such decision shall not affect the validity of the remaining portion of this ordinance. The people of the South Lake County Fire Protection District hereby declare that they would have passed this ordinance and every section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid .

SECTION XII. EFFECTIVE DATE.

This Ordinance shall take effect the day following its approval by two-thirds of the District's qualified voters voting on its approval at the special election on November 6, 2018.

APPROVED, by a two-thirds vote of the voters of the South Lake County Fire Protection District at the special election held on November 6, 2018, and

SO ORDERED

s/James F. Cominsky II
 President, Board of Directors
 South Lake County Fire Protection District

ATTEST:

s/Gloria Fong
 Clerk of the Board of Directors

EXHIBIT A

Units of Risk Table

The amount of tax shall be determined by the following units of risk per assessor parcel.

All Land Uses	Units	Description
Vacant Land 0 to 1 Acre	16	Undeveloped Land
Vacant Land 1.01 to 5 Acres	17	Undeveloped Land
Vacant Land 5.01 to 10 Acres	18	Undeveloped Land
Vacant Land 10.01+ Acres	20	Undeveloped Land
Orchards/Vinyards/Field Crops	Units	Description
0 to 1 Acre	16	
1.01 to 5 Acres	17	
5.01 to 10 Acres	18	
10.01 to 50 Acres	19	
+50.01 Acres	20	
Residential/Agricultural	Units	Description
Misc. Building	25	Multiple use structure that does not include a bathroom or kitchen improvements
Single Family Dwelling	20	
Single Parcel w/Multiple Dwellings	10	Per additional dwelling in addition to 20 unit base charge
Duplex	40	
Triplex	45	
Mobile Homes	30	Must have wheels & axles attached & not in a park
Multi Family/Apts.	45	Plus 5 units for each living unit
Convalescent & Rest Homes	70	
Commercial/Industrial Properties	Units	Description
Hotels/Motels	30	Plus 5 units per room
Mobile Home Park/Campground	75	Plus 5 units per space occupied of vacant
Building 0-999 Sq. Ft.	165	
Building 1,000 - 4,999 Sq. Ft.	185	
Building 5,000 - 9,999 Sq. Ft.	200	
Building 10,000 + Sq. Ft.	250	
Multiple Businesses within a Building	30	Per business in addition to Sq. Ft base charge
Institutional	Units	Description
Building 0 - 999 Sq. Ft.	165	
Building 1,000 - 4,999 Sq. Ft.	185	
Building 5,000 - 9,999 Sq. Ft.	200	
Building 10,000 + Sq. Ft.	250	

VOTER'S PAMPHLET
MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)
Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**IMPARTIAL ANALYSIS OF
SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
MEASURE "L"**

The South Lake County Fire Protection District has adopted Ordinance Number 2018-2019-01, an ordinance imposing a special tax increase to meet the costs of continuing to provide fire and emergency medical services and exercising other rights and powers granted to the District by the Health and Safety Code. A 2/3 vote is required for the approval of this special tax prior to it becoming effective.

This measure, placed on the ballot by the South Lake County Fire Protection District, submits Ordinance Number 2018-2019-01 for voter approval. Approval by 2/3 of the voters voting on the measure would authorize a special tax on parcels of real property in the South Lake County Fire Protection District to be used for the costs of funding fire protection and prevention, emergency medical, and other services authorized by law. State law requires that the proceeds of a special tax may be used only for the purposes specified and for no other purpose.

This special tax would be levied on each parcel of real property located within the South Lake County Fire Protection District at a rate not to exceed \$10.00 per benefit unit for the first year, adjusted each year thereafter only in accordance with increases in the consumer price index. The number of units of benefit applicable to the real property subject to the proposed tax is as set forth in Exhibit A of Ordinance Number 2018-2019-01. This special tax would repeal and replace existing District Resolution 2002-06, which established a District-wide parcel tax for staffing and operational costs for District services.

The special tax will be listed as a separate item on the county property tax bill for each affected parcel of land, and will be collected in the same way as the general property tax.

A "YES" vote is a vote to authorize the special tax provided in the measure.

A "NO" vote is a vote against the special tax provided in the measure.

s/Anita L. Grant
County Counsel
County of Lake

**ARGUMENT IN FAVOR OF
MEASURE "L"**

We need your help. Please vote Yes on Measure L.

Since 1925, your firefighters have worked 24/7 to keep our community safe and our residents protected. Not counting fire calls, we responded to over 3,000 emergency calls each year, for over the past 10 years.

We have handled the high volume of calls with just two ambulances. However, one has become worn out and needs to be replaced. This is the one of the reasons for Measure L. Additionally, our fleet of fire engines is aging. The oldest engine is over 20 years old.

We are asking for just \$200.00 per year, per residential parcel. How does this impact you? The State Fire Fee of \$117.00 has been repealed. So all we are really asking for is to keep the fee and \$83.00 more per year to have all our ambulances arrive on time.

That is just .23 cents more per day to improve and sustain our fire and emergency services by replacing one ambulance. Measure L will allow us to maintain the Paramedic and Fire Suppression Levels; we enjoy today.

Measure L ensures that our tax dollars stay in our community under local control. If you vote yes on Measure L, neither County or State Governments can take Measure L money from us for other uses.

This is only the second time, since 1925, we have asked for your financial help. Please join with our fellow community members to help our South Lake County Fire District and their firefighters.

Vote Yes on Measure L. We need your help.

s/Todd Fink, President South Lake County Volunteer Firefighters Association

s/Devin Hoberg, Cobb Resident

s/Kimberly Miinch, Volunteer Firefighter South Lake County FPD

s/Mandi Huff, South Lake County Volunteer Fire Fighters Association

s/Moke Simon, District 1 Supervisor, Lake County Board of Supervisors

**THERE WAS NO ARGUMENT FILED
AGAINST MEASURE L**



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

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

BOARD OF DIRECTORS' REGULAR MEETING MINUTES

7:00 P.M., July 21, 2020
Middletown Fire Station, 21095 Highway 175

NON-TIMED ITEMS

A. OPEN MEETING:

- A1. *President Martinelli called meeting to order at 7 p.m.*
- A2. *Pledge of allegiance led by Chief Duncan.*
- A3. *Present: Vice President Jim Comisky, Directors Rob Bostock, Devin Hoberg, and President Madelyn Martinelli, Eric Redford (joined meeting at start of TIMED ITEMS). Also present: Chief Paul Duncan, Battalion Chief Mike Wink, and Board Clerk Gloria Fong.*
- A4. **BOSTOCK/COMISKY MOTION** to approve agenda. *AYES: Hoberg, Bostock, Comisky, Martinelli. NOES: None. **MOTION CARRIED.***

B. CITIZENS' INPUT: None.

C. COMMUNICATIONS:

C1. Reports:

C1.1. Fire Sirens

In their absence, Chief Duncan reports the three days they've been here was hugely successful.

C1.2. SL Fire Safe Council: No report

C1.3. Volunteer Firefighters' Association

Association President Fenk reports PCFs Chase and Lopez took vehicle up to Oregon for Type 6 fitting, and new Type 3 engine just branded is at Konocti for some services and numbering.

C1.3.1. Introduction and Badge Pinning of Paid Call Firefighters

Newly recruits, Caden Delong, Logan Hildebrand, Shelby Myers, and Nik Vargas, graduated from Napa program and their families are welcomed.

Pride and what it means to be part of proudest organization and profession, family of brotherhood and sisterhood to serve community is highest calling. Chief Duncan very proud with everyone on completion of academy with several are going on to summertime Cal Fire program. He thanked families, giving them their time to serve the community.

PCF Ron Chase knows all four have gone through a lot with COVID situation each doing what they can to get through.

PCF Captain Cory Smith is proud of them, and they will to be part of a family who stick together and provide for safety first.

On behalf of the Board, Director Comisky thanked all and welcome them to long journey, whom he himself has served 44 years.

C1.4. Chief's Report

For North Division a successful meeting was held at the Boatique Winery on June 25th.

For camp operations, 4 crews are available at Konocti. This may change based on a new mandate to release inmates with less than 180 days left on their sentence.

For South Lake operations, District took delivery of the new M6311. It'll be in service after a couple of identified issues are dealt with.

The PCF team is taking the Type 6 Cab and Chassis to Medford, Oregon by July 27th. Scheduled completion is by August 27th.

The Association purchased Type 3 Engine from Calistoga Fire. It is being painted, then will be lettered, pump tested and serviced.

On the maintenance side, WT6011 is receiving some new water valves, E6031 is being maintenance and OES359 is having a defective injector replaced.

On the facility side, electrical safety improvements have been completed at Station 64 and an electrical subpanel at 63 that was too small and sparking, required replacement. Station 60 roll up doors have been a big challenge recently. Several broken motors and windows were repaired. Station 60 is due to get pavement sealer in August.

Our Fire Family from Middletown Station 31 are now temporarily working out of Station 60 during their floor repair, and asbestos abatement.

The "House of Bargains" Thrift Shop re-opens Tuesday, July 14th.

A PCF who has been assisting Gloria while plans are made to hire a new office technician.

Several PCF's are working on their CAL FIRE Firefighter Basic "Bridge" Training.

An Engineer we have, who is a Coast Guard Reservist, received orders to return to active duty in Rhode Island for three years because of COVID-19.

We are in process to hire Permanent and Limited Term FFII Paramedics.

A total of 22 first responders responded to a recent bariatric trauma and rescue, performing critical tasks, which made rescue a success. In spite of massive blood loss and significant trauma, Paramedics, Reach Crew and Hospital staff successfully saved this man's life.

C1.5. Financial Report

Gloria reports:

District data is provided instead of Wittman reports, which are unavailable, because billing delayed June's closure.

She attended GoToMeeting Lake County Fire Miasha Rivas put together. She did an excellent job.

She asked the Board to be prepared to see the warrant list reports look different, as she continues to work on one that isn't as cluttered.

Reports of direct charges were just received.

Board of Supervisors approved all the fire districts' capital fire facility plans we submitted in March and their resolution attached.

C2. Directors Activity and Committee Report

Director Bostock has no activity to report.

Director Comisky reports there's been no conclusion for repeater system and more to follow for emergency alerting and weather service, he completed ethics training, and as of Saturday, he is retired again.

Director Hoberg has no district business to report.

Director Redford joined the meeting and has no activity to report.

Director Martinelli video-taped siren going off for Battalion Chief Wink.

TIMED ITEMS

D. REGULAR ITEM:

- D1. **TABLED FROM 6/16/2020 MEETING:** Consideration for Resolution No 2020-21 01 A Resolution Establishing Fiscal Year 2020-2021 Appropriations Limit. Placed on agenda by Gloria Fong.

Measure L ballot provides for increase using consumer price index (CPI). What it didn't establish is a methodology. The ballot didn't include which CPI to use, such as urban wage earners (CPI-U) or clerical workers (CPI-W) population group. It also didn't identify the period. Overall whether January to January or December to December has the same net escalation, as provided in attached table. With these, the appropriations can continue to be set using Department of Finance income and population increases for the County of Lake area and sets base for each year thereafter.

BOSTOCK/COMISKY MOTION to approve appropriations limit utilizing urban group 12-month December to December. **AYES:** Redford, Comisky, Bostock, Hoberg, Martinelli. **NOES:** None. **MOTION CARRIED.**

- D2. Consideration for Resolution No. 2019-20-12, A Resolution Requesting the Board of Supervisors and the Registrar of Voters consent to and order the consolidation with such other elections as may be held on Tuesday, November 3, 2020, anywhere within the territory of the district for Appropriations Limit Override beginning with fiscal year 2021-2022. Placed on agenda by Gloria Fong. Placed on agenda by

In prior year's, the appropriations limit override provided 1.25 million increase, which is option 1 on the resolution. Prior to this, the override amount was \$950,000.

With Measure L passage, the appropriations limit override includes the Measure L amount, which is option 2.

COMISKY/BOSTOCK MOTION to approve D2 with option 2 as submitted. **AYES:** Hoberg, Redford, Bostock, Comisky Martinelli. **NOES:** None. **MOTION CARRIED.,**

- D3. Update on telephone consultation with Legal Counsel Bill Adams held Monday July 20th regarding the DA (Development Agreement) between the Guenoc Development and the County of Lake, which contain items that will and could affect South Lake County Fire Protection District, specifically, DA Sections 2.23, 2.58, 7.4, 12.3 and 12.4. Placed on agenda by Chief Duncan and Battalion Chief Wink.

This information is provided for discussion with no action to be taken. Chiefs reached out to counsel as part of proposed agreement between Guenoc and County of Lake.

The Board of Supervisor approved agreement with four to one vote.

Chiefs reached out to counsel for proposal as part of the proposed agreement for Guenoc project, which was approved by County Board of Supervisors vote 4 to 1.

On the agreement with the Fire District, there were a few areas of concern that Chiefs raised to legal counsel and got direction. To Section 2.23 Emergency Response Center there is question on ownership of land and how Fire District will operate it and it will be operated under perpetual easement and not change to this section. With section 7.4 want to make sure Measure is codified and able to assess Measure L going forward, amended with addition of sentence to end reads "these limitations exclude the continued special tax levy Measure L approved by voters of the district November 2018. In 12.3 Emergency Response Center's it didn't address what on-going cost and is amended "and on-going maintenance cost".

The \$1 per square foot will be used as credit towards their cost of building the Emergency Response Center and all the equipment. All property tax, AB formula and Measure L will all be paid.

- D4. Discussion for South Lake County Fire Protection District to retain Legal Counsel Scott Ferguson, from San Francisco based Law Firm of Jones Hall, who specializes in public entity type Bonds and similar items, and whose involvement and input to Bonds process, intended to fund building of the Fire Station and purchasing of all equipment is recommended and requested by Guenoc Development Team and all legal service expenses to be reimbursed by the Guenoc Development Team. Placed on agenda by Battalion Chief Wink.

The Guenoc Development Team is looking at Mello Roos bonds and the expert from California, Legal Counsel Scott Ferguson from San Francis based Law Firm of Jones Hall is whom they are considering. He only works for municipalities and not private entities. His expenses will be reimbursed by the Team and an agreement to follow between them for this.

Comisky reminded the Board we approved a CFD and approved Measure L and can also include the Mello Roos under 12.4 of the previous discussed item.

Attorney Bill Adams unequivocally recommends Scott Ferguson to provide assistance.

COMISKY/HOBERG MOTION to have staff move forward and bring back agreement for Board to review. AYES: Bostock, Redford, Hoberg, Comisky, Martinelli

- D5. Situational awareness briefing about agricultural development within the South Lake County Fire Protection District that may present challenges for Emergency Ingress and Egress. Placed on agenda by Battalion Chief Wink.

Battalion Chief Wink has had dialogue before with Board about the growing number of adult cannibas being developed around the county. The County Board of Supervisors determined this to be agricultural process and exempt from fire mitigation fee. Per fire code and public resource codes, it doesn't have any improvement to ingress or egress, where we may be called to upon emergency response on an unimproved road, not because of the product but because it is likely to happen. This is about 100,000 plus square feet the Fire District is to protect like anything else that doesn't pay fire mitigation fees and we are uncertain how it applies to property tax rolls.

Director Comisky feels we as Fire District need to aggressively approach the County because it is different nature than grapes or pears. Chief Duncan is in agreement.

President Martinelli appointed to a situational awareness on agricultural development ad hoc committee, Directors Redford and Comisky along with Chief Duncan.

E. CONSENT CALENDAR:

E1. Minutes presented:

E1.1. June 16, 2020 – Regular Meeting

E2. Warrants presented:

E2.1. July – preliminary

E2.2. June – corrected


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

F. **BOSTOCK/HOBERG MOTION** to adjourn the meeting at 8:35 p.m. All members in attendance are in favor of the motion.

Respectfully submitted by: _____


Gloria Fong
Board Clerk

READ AND APPROVED BY: _____


MADELYN MARTINELLI
President – Board of Directors



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: July 14, 2020
TO: Board of Directors
FROM: Gloria Fong
Staff Services Analyst
SUBJECT: Resolution No. 2020-21 01, A Resolution Establishing the 2020-2021 Appropriations Limit

For the Board's consideration is subject resolution with motion to include methodology to use in base year and each year thereafter in establishing fiscal year 2020-2021 appropriations limit (or proceeds of tax).

Background:

With passage of Measure L November 6, 2018, it provided a consumer price index (CPI) escalation factor. See Section VI Special Tax Authorization and Limit of attached November 6, 2018 Measure L ballot, "...and is adjusted each year thereafter by the change in the consumer price index." What it didn't do is establish a methodology.

Methodology:

See attached "What index should I use for escalation?" and "How to use the CPI for Escalation" information from US Bureau of Labor Statistics website. These attachments give several points to consider when using CPI for escalation.

One is the population group. There are two, all urban consumers (CPI-u) and urban wage earners and clerical workers (CPI-W). Based on the South Lake County Fire Protection District (SLCFPD) population, I suggest using the CPI-U population group

Another point to consider is the index point change between two periods. For example, US Bureau of Labor Statistics provides percent change for each month. The Board needs to consider which period it wishes to use to establish a base and use each year thereafter. For example, it can choose a December to December period, January to January period, or choose to use a 12-month average and will need to decide with 12-month period to average, such as from December to December or January to January. An analysis of the attached data from 2010 to 2020 shows the overall CPI index differs between .1 and .3. For instance, for the 10-year period, December to December 12-month average is 17.7 vs. 17.8 for January to January 12-month period.

Simply put, I'm asking for the Board to provide the methodology to use and will be used each year thereafter. For example, CPI-U for 12-month period January to January (or 2.5, January 2020). This will set the base and each year thereafter, the January CPI-U index will be used to determine the CPI escalation, thereafter.

Please note, different points are used in attached Resolution No 2020-21 01, 1.8% or 2.3% and limits will be slightly higher should the Board decide upon using above 2.5 January 2020 example.

With a new director, additional information attachments were provided for perusal, future reference, the Article XIII B Appropriations Limit Resource Handbook and Understanding California's Property Taxes attachments.

Attachments

VOTER'S PAMPHLET
MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)
Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
MEASURE "L"**

L "In order to continue to provide sufficient funding for fire and emergency medical services, shall South Lake County Fire Protection District Ordinance No. 2018-19 01 be approved authorizing the District to impose and levy a special tax having a maximum rate of \$10.00 per benefit unit and increasing the District's appropriations limit to permit spending of the revenue raised by the special tax, be approved?"
Yes ___ No ___

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

ORDINANCE NO. 2018-19 01

**AN ORDINANCE OF THE SOUTH LAKE COUNTY FIRE
PROTECTION DISTRICT
AUTHORIZING THE DISTRICT TO IMPOSE
AND LEVY A SPECIAL TAX**

The people of the South Lake County Fire Protection District ordain as follows:

SECTION I. DEFINITIONS.

For the purposes of this Ordinance, the following words and phrases shall have the meanings respectively ascribed to them by this section unless the context clearly requires a different meaning. The definition of a word or phrase applies to any of that word's or phrase's variants.

"Board of Directors" means the Board of Directors of the South Lake County Fire Protection District.

"District" means the South Lake County Fire Protection District in Lake County, California.

"District Resolution 2002-06" means parcel tax measure which was approved by a two-thirds vote of the qualified electors of the South Lake County Fire Protection District in 2002.

"Parcel of Real Property" means a separate parcel of real property having a separate Assessor's parcel number as shown on the secured tax rolls of the County of Lake, or an assessment of a structural property on the unsecured tax rolls of the County of Lake, or an assessment made by the State Board of Equalization.

"Special Tax" means the special tax authorized by and imposed pursuant to this Ordinance. The additional special tax is a special tax within the meaning of Article XIII A, section 4 and Article XIII C, section 1 of the California Constitution.

SECTION II. AUTHORITY.

This Ordinance is adopted pursuant to Article XIII A, section 4, Article XIII B, section 4 and Article XIII C, section 2 of the California Constitution, Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the California Government Code, Section 13911 of the California Health and Safety Code, and Article 3.5 (commencing with Section 50075) of Chapter 1 of Part I of Division 1 of Title 5 of the California Government Code.

SECTION III. DETERMINATION OF NECESSITY.

The amount of revenue available to the District from property taxes and District Resolution 2002-06 is inadequate to meet the cost of continuing to provide fire and emergency medical services pursuant to Section 13862 of the California Health and Safety Code. Therefore, the District must establish a larger stable source of supplementary revenue to assist in meeting the costs of providing such services and exercising the other rights and powers of the District.

SECTION IV. PURPOSE OF SPECIAL TAX.

The purpose for which the special tax shall be imposed and levied is to raise revenue for the District to use in meeting the costs of (1) continuing to provide fire and emergency medical services pursuant to Section 13862 of the California Health and Safety Code, and (2) exercising other rights and powers granted to the District in Chapter 5 (commencing with Section 13860) of Part 2.7 of Division 12 of the California Health and Safety Code.

SECTION V. REPEAL OF DISTRICT RESOLUTION 2002-06.

If the voters of the District approve the special tax proposed in this Ordinance, District Resolution 2002-06 shall be repealed.

SECTION VI. SPECIAL TAX AUTHORIZATION AND LIMIT.

The Board of Directors is authorized to impose and levy a special tax, for the purpose as specified in Section IV of this Ordinance, on each parcel of real property located within the boundaries of the District at a rate not to exceed \$10.00 per benefit unit for the first year and is to be adjusted each year thereafter by the change in the consumer price index. If at any time the consumer prices index resulted in anything less than zero, the special tax rate would remain at the previous year's rate in an effort to maintain the current level of services. Furthermore, such a special tax shall not be imposed upon property of a federal, state or local government agency. The Board of Directors shall set the rate of the special tax each year as provided in Section VI of this ordinance, provided that in no year shall the rate exceed the maximum specified in this section.

The special tax shall be imposed in accordance with the schedule for Units of Risk attached hereto as Exhibit A. Each land use within a parcel is subject to Units of Risk computation and the total of all uses on a parcel shall be computed to be the tax due to the District.

SECTION VII. REPORT AND HEARING ON SPECIAL TAX.

Each year prior to the imposition of the special tax, the Board of Directors shall cause a report to be prepared showing each parcel of real property subject to the special tax, the owner(s) thereof, the land use classification or classifications applied thereto, and the proposed levy thereon. Upon receipt of the report, the Board of Directors shall set a date for a public hearing thereon and shall cause notice of the hearing to be given pursuant to Section VIII of this ordinance. At the public hearing, the Board of Directors shall set the rate and make such corrections to the taxes proposed to be levied as may be required.

SECTION VIII. ANNUAL REPORT ON SPECIAL TAX REVENUES.

Each year the District shall cause a report to be prepared and filed with the Board of Directors containing information regarding the amount of special tax revenues collected and expended as well as the status of projects funded with proceeds of the special tax.

SECTION IX. NOTICE OF HEARING.

In the absence of state law specifying the procedure for giving notice, notice of any public hearing held pursuant to this ordinance shall be given by posting in at least three (3) public places within the District at least fifteen (15) days prior to the hearing and publishing twice pursuant to Section 6066 of the California Government Code in at least one (1) newspaper of general circulation within the District. The notice shall include the date, time, and place of the public hearing, a general explanation of the matter to be considered, and a statement of where additional information may be obtained.

SECTION X. COLLECTION.

The special tax shall be collected in the same manner and subject to the same penalty as other charges and taxes collected by or on behalf of the District by the County of Lake. The Lake County Tax Collector may deduct reasonable administrative costs incurred in collecting the special tax and deposit the amounts deducted in the Lake County General Fund. In accordance with Article 1 (commencing with section 29300) of Chapter 2 of Division 3 of Title 3 of the Califor-

VOTER'S PAMPHLET

MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

nia Government Code, there shall be added to the amount of the special tax an amount for the reasonable administrative costs incurred in collecting the special tax.

SECTION XI. SEVERABILITY CLAUSE.

If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional and invalid, such decision shall not affect the validity of the remaining portion of this ordinance. The people of the South Lake County Fire Protection District hereby declare that they would have passed this ordinance and every section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

SECTION XII. EFFECTIVE DATE.

This Ordinance shall take effect the day following its approval by two-thirds of the District's qualified voters voting on its approval at the special election on November 6, 2018.

APPROVED, by a two-thirds vote of the voters of the South Lake County Fire Protection District at the special election held on November 6, 2018, and

SO ORDERED

s/James F. Cominsky II
President, Board of Directors
South Lake County Fire Protection District

ATTEST:

s/Gloria Fong
Clerk of the Board of Directors

EXHIBIT A

Units of Risk Table

The amount of tax shall be determined by the following units of risk per assessor parcel.

All Land Uses	Units	Description
Vacant Land 0 to 1 Acre	16	Undeveloped Land
Vacant Land 1.01 to 5 Acres	17	Undeveloped Land
Vacant Land 5.01 to 10 Acres	18	Undeveloped Land
Vacant Land 10.01+ Acres	20	Undeveloped Land
Orchards/Vinyards/Field Crops	Units	Description
0 to 1 Acre	16	
1.01 to 5 Acres	17	
5.01 to 10 Acres	18	
10.01 to 50 Acres	19	
+50.01 Acres	20	
Residential/Agricultural	Units	Description
Misc. Building	25	Multiple use structure that does not include a bathroom or kitchen improvements
Single Family Dwelling	20	
Single Parcel w/Multiple Dwellings	10	Per additional dwelling in addition to 20 unit base charge
Duplex	40	
Triplex	45	
Mobile Homes	30	Must have wheels & axles attached & not in a park
Multi Family/Apts.	45	Plus 5 units for each living unit
Convalescent & Rest Homes	70	
Commercial/Industrial Properties	Units	Description
Hotels/Motels	30	Plus 5 units per room
Mobile Home Park/Campground	75	Plus 5 units per space occupied of vacant
Building 0-999 Sq. Ft.	165	
Building 1,000 - 4,999 Sq. Ft.	185	
Building 5,000 - 9,999 Sq. Ft.	200	
Building 10,000 + Sq. Ft.	250	
Multiple Businesses within a Building	30	Per business in addition to Sq. Ft base charge
Institutional	Units	Description
Building 0 - 999 Sq. Ft.	165	
Building 1,000 - 4,999 Sq. Ft.	185	
Building 5,000 - 9,999 Sq. Ft.	200	
Building 10,000 + Sq. Ft.	250	

VOTER'S PAMPHLET
MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)
Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**IMPARTIAL ANALYSIS OF
SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
MEASURE "L"**

The South Lake County Fire Protection District has adopted Ordinance Number 2018-2019-01, an ordinance imposing a special tax increase to meet the costs of continuing to provide fire and emergency medical services and exercising other rights and powers granted to the District by the Health and Safety Code. A 2/3 vote is required for the approval of this special tax prior to it becoming effective.

This measure, placed on the ballot by the South Lake County Fire Protection District, submits Ordinance Number 2018-2019-01 for voter approval. Approval by 2/3 of the voters voting on the measure would authorize a special tax on parcels of real property in the South Lake County Fire Protection District to be used for the costs of funding fire protection and prevention, emergency medical, and other services authorized by law. State law requires that the proceeds of a special tax may be used only for the purposes specified and for no other purpose.

This special tax would be levied on each parcel of real property located within the South Lake County Fire Protection District at a rate not to exceed \$10.00 per benefit unit for the first year, adjusted each year thereafter only in accordance with increases in the consumer price index. The number of units of benefit applicable to the real property subject to the proposed tax is as set forth in Exhibit A of Ordinance Number 2018-2019-01. This special tax would repeal and replace existing District Resolution 2002-06, which established a District-wide parcel tax for staffing and operational costs for District services.

The special tax will be listed as a separate item on the county property tax bill for each affected parcel of land, and will be collected in the same way as the general property tax.

A "YES" vote is a vote to authorize the special tax provided in the measure.

A "NO" vote is a vote against the special tax provided in the measure.

s/Anita L. Grant
County Counsel
County of Lake

**ARGUMENT IN FAVOR OF
MEASURE "L"**

We need your help. Please vote Yes on Measure L.

Since 1925, your firefighters have worked 24/7 to keep our community safe and our residents protected. Not counting fire calls, we responded to over 3,000 emergency calls each year, for over the past 10 years.

We have handled the high volume of calls with just two ambulances. However, one has become worn out and needs to be replaced. This is the one of the reasons for Measure L. Additionally, our fleet of fire engines is aging. The oldest engine is over 20 years old.

We are asking for just \$200.00 per year, per residential parcel. How does this impact you? The State Fire Fee of \$117.00 has been repealed. So all we are really asking for is to keep the fee and \$83.00 more per year to have all our ambulances arrive on time.

That is just .23 cents more per day to improve and sustain our fire and emergency services by replacing one ambulance. Measure L will allow us to maintain the Paramedic and Fire Suppression Levels; we enjoy today.

Measure L ensures that our tax dollars stay in our community under local control. If you vote yes on Measure L, neither County or State Governments can take Measure L money from us for other uses.

This is only the second time, since 1925, we have asked for your financial help. Please join with our fellow community members to help our South Lake County Fire District and their firefighters.

Vote Yes on Measure L. We need your help.

s/Todd Fink, President South Lake County Volunteer Firefighters Association

s/Devin Hoberg, Cobb Resident

s/Kimberly Miinch, Volunteer Firefighter South Lake County FPD

s/Mandi Huff, South Lake County Volunteer Fire Fighters Association

s/Moke Simon, District 1 Supervisor, Lake County Board of Supervisors

**THERE WAS NO ARGUMENT FILED
AGAINST MEASURE L**

18. What index should I use for escalation?

The decision to employ an escalation mechanism, as well as the choice of the most suitable index, is up to the user. When the terms of an escalation contract are drafted, both legal and statistical questions can arise. While we cannot help in matters relating to legal questions, we can provide basic technical and statistical assistance to users who are developing indexing procedures. In general, for escalation, we strongly recommend using indexes that are not seasonally adjusted. We also recommend using national or regional indexes, due to the volatility of local indexes.

Another consideration is whether to use a particular monthly index from one year to the next, such as December to December, or use annual averages. From a statistical perspective, each of these types of indexes has its advantages. A 12-month percent change from, say, December-to-December, is arguably a more recent estimate of price change than an annual average percent change. Said another way, the December-to-December percent change is the most recent 12-month percent change in a year, while the annual average percent change reflects the change in the average index for all 12 months of one year to the average index for all 12 months the next year. The December-to-December index percent change, however, tends to be more volatile than the percent change in the annual average index. Annual average indexes are based on 12 monthly data points which, when averaged, reduce volatility by smoothing out the highs and lows.

When drafting a contract that uses an index series for escalation, it is helpful to be as specific as possible so that all parties will be clear about the terms. A reference to 'CPI' or even 'CPI-U' can be ambiguous. In order to be completely clear, a contract should specify all of the parameters needed to identify a unique series, such as 'Consumer Price Index for All Urban Consumers (CPI-U), US City Average, All Items, 1982-84=100, not seasonally adjusted.'

Additional information on using CPI data for escalation is available in the [How to Use the Consumer Price Index for Escalation factsheet](#).

U.S. BUREAU OF LABOR STATISTICS

Consumer Price Index

[Bureau of Labor Statistics](#) > [Consumer Price Index](#) > [Publications](#) > [Factsheets](#)

How to Use the Consumer Price Index for Escalation

The Consumer Price Index (CPI) measures the average change in the prices paid for a market basket of goods and services. These items are purchased for consumption by the two groups covered by the index: All Urban Consumers (CPI-U) and Urban Wage Earners and Clerical Workers, (CPI-W).

Escalation agreements often use the CPI—the most widely used measure of price change—to adjust payments for changes in prices. The most frequently used escalation applications are in private sector collective bargaining agreements, rental contracts, insurance policies with automatic inflation protection, and alimony and child support payments.

The following are general guidelines to consider when developing an escalation agreement using the CPI:

Define the base payment

Define clearly the base payment (rent, wage rate, alimony, child support, or other value) that is subject to escalation.

Identify which CPI series will be used

Identify precisely which CPI index series will be used to escalate the base payment. This should include the population coverage (CPI-U or CPI-W), area coverage (U.S. City Average, West Region, Chicago, etc.), series title (all items, rent of primary residence, etc.), and index base period (1982-84=100).

Specify reference period

Specify a reference period from which changes in the CPI will be measured. This is usually a single month (the CPI does not correspond to a specific day or week of the month), or an annual average. There is about a two-week lag from the reference month to the date on which the index is released (that is, the CPI for May is released in mid-June). The CPIs for most metropolitan areas are not published as frequently as are the data for the U.S. City Average and the four regions. Indexes for the U.S. City Average, the four regions, nine divisions, two city-size classes, eight region-by-size classes, and three major metropolitan areas (Chicago, Los Angeles, and New York) are published monthly. Indexes for the remaining 20 published metropolitan areas are available only on a bimonthly basis. Contact BLS for information on the frequency of publication for the 23 metropolitan areas.

State frequency of adjustment

Adjustments are usually made at fixed intervals, such as quarterly, semiannually, or, most often, annually.

Determine adjustment formula

Determine the formula for the adjustment calculation. Usually the change in payments is directly proportional to the percent change in the CPI index between two specified periods. Consider whether to make an allowance for a “cap” that places an upper limit on the increase in wages, rents, etc., or a “floor” that promises a minimum increase regardless of the percent change (up or down) in the CPI.

Provide for revisions

Provide a built-in method for handling situations that may arise because of major CPI revisions or changes in the CPI index base period. The Bureau always provides timely notification of upcoming revisions or changes in the index base.

The CPI and escalation: Some points to consider

The CPI is calculated for two population groups: All Urban Consumers (CPI-U) and Urban Wage Earners and Clerical Workers (CPI-W). The CPI-U represents about 93 percent of the total U.S. population and is based on the expenditures of all families living in urban areas. The CPI-W is a subset of the CPI-U and is based on the expenditures of families living in urban areas who meet additional requirements related to employment: more than one-half of the family's income is earned from clerical or hourly-wage occupations. The CPI-W represents about 29 percent of the total U.S. population.

There can be small differences in movement of the two indexes over short periods of time because differences in the spending habits of the two population groups result in slightly different weighting. The long-term movements in the indexes are similar. CPI-U and CPI-W indexes are calculated using measurement of price changes of goods and services with the same specifications and from the same retail outlets. The CPI-W is used for escalation primarily in blue-collar cost-of-living adjustments (COLAs). Because the CPI-U population coverage is more comprehensive, it is used in most other escalation agreements.

The 23 metropolitan areas for which BLS publishes separate index series are by-products of the U.S. City Average index. Metropolitan area indexes have a relatively small sample size and, therefore, are subject to substantially larger sampling errors. Metropolitan area and other subcomponents of the national indexes (regions, size-classes) often exhibit greater volatility than the national index. BLS recommends that users adopt the U.S. City Average CPI for use in escalator clauses.

The U.S. City Average CPIs are published on a seasonally adjusted basis as well as on an unadjusted basis. The purpose of seasonal adjustment is to remove the estimated effect of price changes that normally occur at the same time and in about the same magnitude every year (e.g., price movements due to the change in weather patterns, holidays, model change-overs, end-of-season sales, etc.). The primary use of seasonally adjusted data is for current economic analysis. In addition, the factors that are used to seasonally adjust the data are updated annually and seasonally adjusted data are subject to revision for up to 5 years after their original release. For these reasons, the use of seasonally adjusted data in escalation agreements is inappropriate.

Escalation agreements using the CPI usually involve changing the base payment by the percent change in the level of the CPI between the reference period and a subsequent period. This is calculated by first determining the index point change between the two periods and then determining the percent change. The following example illustrates the computation of a percent change:

CPI for current period	232.945
Less CPI for previous period	229.815
Equals index point change	3.130
Divided by previous period CPI	229.815
Equals	0.0136
Result multiplied by 100	0.0136 x 100
Equals percent change	1.4%

The Bureau of Labor Statistics neither encourages nor discourages the use of price adjustment measures in contractual agreements. Also, while BLS can provide technical and statistical assistance to parties developing escalation agreements, we can neither develop specific wording for contracts nor mediate legal or interpretive disputes which might arise between the parties to the agreement.

Additional information may be obtained from the Consumer Price Index Information Office at cpi_info@bls.gov or 202-691-7000. Information on the CPI's overall methodology can be found in [the BLS Handbook of Methods](#).

Last Modified Date: April 24, 2019

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Suite 3130

2 Massachusetts Avenue NE

Washington, DC 20212-0001

Telephone: 1-202-691-7000

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CPI for All Urban Consumers (CPI-U)
12-Month Percent Change

Series Id: CUSR0000SA0
 Seasonally Adjusted
 Series Title: All items in U.S. city average, all urban consumers,
 Area: U.S. city average
 Item: All items
 Base Period: 1982-84=100
 Years: 2010 to 2020

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	12-mo avg
2010	2.6	2.2	2.3	2.2	2.0	1.1	1.3	1.2	1.1	1.2	1.1	1.4	1.6
2011	1.7	2.1	2.6	3.1	3.5	3.5	3.6	3.8	3.8	3.5	3.5	3.1	3.2
2012	3.0	2.9	2.6	2.3	1.7	1.7	1.4	1.7	1.9	2.2	1.8	1.8	2.1
2013	1.7	2.0	1.5	1.1	1.4	1.7	1.9	1.5	1.1	0.9	1.2	1.5	1.5
2014	1.6	1.1	1.6	2.0	2.2	2.1	2.0	1.7	1.7	1.6	1.2	0.7	1.6
2015	-0.2	-0.1	0.0	-0.1	0.0	0.2	0.2	0.2	0.0	0.1	0.4	0.6	0.1
2016	1.3	0.9	0.9	1.1	1.0	1.0	0.9	1.1	1.5	1.6	1.7	2.1	1.3
2017	2.5	2.7	2.4	2.2	1.9	1.7	1.8	2.0	2.2	2.0	2.2	2.1	2.1
2018	2.1	2.2	2.3	2.4	2.8	2.9	2.9	2.7	2.4	2.5	2.2	1.9	2.4
2019	1.5	1.5	1.9	2.0	1.8	1.7	1.8	1.7	1.7	1.8	2.0	2.3	1.8
2020	2.5	2.3	1.5	0.4	0.2								
	<u>SUM</u>	<u>17.8</u>				<u>17.6</u>						<u>17.5</u>	<u>17.7</u>

BOARD OF DIRECTORS, SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT

COUNTY OF LAKE, STATE OF CALIFORNIA

RESOLUTION NO. 2020-21 01

A RESOLUTION ESTABLISHING THE 2020-2021 APPROPRIATIONS LIMIT

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

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

WHEREAS, the 2020-21 Appropriations Limit of the South Lake County Fire Protection District (the "District") as set was \$4,436,212 is amended to \$4,450,884, as a result in correction to calculation and assessment corrections, and;

WHEREAS, on November 6, 2018, the voters of the District approved special tax levy in District Ordinance 2018-19 01, which authorized an Appropriations Limit increase in tax collection of 1) \$1,890,233 or 2) \$1,899,517, resulting in new District Appropriations Limit amount of 1) \$4,531,080 or 2) \$4,540,364, and;

WHEREAS, in May 2020, the California Department of Finance released Price Factor and Population Information that authorizes a 3.48% increase in the Appropriations Limit for the District;

NOW THEREOFRE, BE IT RESOLVED by the Board of Directors of the South Lake County Fire Protection District that, pursuant to Article XIII B of the California State Constitution, the 2019-2020 Appropriations Limit for the South Lake County Fire Protection District is 1) \$4,531,080 or 2) \$4,540,364.

THIS RESOLUTION was introduced and adopted by the Board of Directors of the South Lake County Fire Protection District at a regular meeting held on 21st day of July, 2020 by the following vote:

AYES:

NOES:

ABSENT OR NOT VOTING:

[SEAL]

SOUTH LAKE COUNTY
FIRE PROTECTION DISTRICT

MADELYN MARTINELLI
President, Board of Directors

ATTEST: _____
Gloria Fong
Clerk to the Board of Directors

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

4 **RESOLUTION NO. 2023-24 13**
5 **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE**
6 **SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT MAKING FINDINGS AND**
7 **REQUESTING IMPOSITION OF FIRE MITIGATION FEES PURSUANT TO THE**
8 **LAKE COUNTY FIRE MITIGATION FEE ORDINANCE**
9

10 **WHEREAS**, the South Lake County Fire Protection District (DISTRICT) is anticipating that
11 new development will occur within the DISTRICT which will cause the need for the expansion of
12 existing fire protection facilities; and
13

14 **WHEREAS**, the District does not have sufficient funds available to construct additional
15 facilities from fund balances, capital facility funds, property tax sources, fire suppression
16 assessments, or any other appropriate sources necessitated by new development; and
17

18 **WHEREAS**, in order to protect the health and safety of the residents of the DISTRICT, it
19 is necessary to request the County of Lake to implement the Fire Mitigation Fee Ordinance within
20 the District.
21

22 **NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the DISTRICT does
23 hereby make the following findings:
24

- 25 (1) The DISTRICT does not have existing fire protection facilities and equipment, which
26 could be used to provide an adequate level of services to new Development within the
27 DISTRICT's boundaries;
28 (2) The DISTRICT does not have sufficient funds available to construct additional facilities
29 from fund balances, capital facility funds, property tax sources, fire suppression
30 assessments, or any other appropriate sources;
31 (3) The lack of fire protection facilities and equipment to serve new Development would
32 create a situation perilous to public health and safety if fire mitigation fees are not
33 levied within the DISTRICT.
34

35 **BE IT FURTHER RESOLVED** that:
36

- 37 (1) The DISTRICT requests that the County of Lake collect 100% (\$1.00 per sq. ft.) of the
38 fire mitigation fee ceiling on the DISTRICT's behalf upon applicants for building permits
39 or other permits for Development;
40 (2) Mitigation fees paid pursuant to the Fire Mitigation Fee Ordinance shall only be used
41 to expand the availability of capital facilities and equipment to serve new Development;
42 (3) The DISTRICT shall place all funds received by the County under the Ordinance, and
43 all interest subsequently accrued by the DISTRICT on these funds, in a separate
44 budget accounting category to be known as the "LAKE COUNTY FIRE MITIGATION
45 FEE;"
46 (4) The DISTRICT shall expend funds from said "LAKE COUNTY FIRE MITIGATION FEE" budget
47 accounting category only for those purposes of providing capital facilities and equipment to
48 serve new Development;
49 (5) The DISTRICT shall submit a Fire Mitigation Fee Annual Report no later than October
50 31 of each year to the County Clerk. Said report shall include, but not be limited to,
51 the balance in the account at the end of the previous fiscal year, the fee revenue
52 received, the amount and type of expenditures made, and the ending balance in the

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fund. In addition, the report shall specify the actions the DISTRICT plans to take to alleviate the facility and equipment needs caused by new Development in a capital fire facilities and equipment plan adopted at a noticed public hearing. The DISTRICT shall make available, upon request by the County Clerk, a copy of its annual audit report;

(6) The DISTRICT shall make its records available to the public on request which justify the basis for the fee amount;

(7) The DISTRICT shall hold the County harmless for any errors of the County in collecting or accounting for the fees for the DISTRICT;

(8) The DISTRICT shall make findings, with respect to any portion of the fees remaining unexpended or uncommitted in its account five or more years after deposit of the fee, to identify the purpose to which the fee is to be put and to demonstrate a reasonable relationship between the fee and the purpose for which it is charged. The DISTRICT shall refund to the then current record owner or owners of the Development project or projects on a prorated basis, the unexpended or uncommitted portion of the fee and any interest accrued thereon, for which need cannot be demonstrated.

A certified copy of this Resolution shall be delivered to the Clerk of the Lake County Board of Supervisors.

THIS RESOLUTION was introduced and adopted by the Board of Directors of the South Lake County Fire Protection District at a regular meeting held on the 16th day of April, 2024 by the following vote:

AYES:

NOES:

ABSENT OR NOT VOTING:

BY: SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
JIM COMISKY, President, Board of Directors

ATTEST: Gloria Fong, Clerk to the Board of Directors

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

3
4 **RESOLUTION NO. 2023-24 14**

5
6 **A RESOLUTION ACCEPTING SECOND AMENDMENT TO AGREEMENT WITH**
7 **WITTMAN ENTERPRISES, LLC FOR AMBULANCE BILLING AND COLLECTION SERVICES**

8
9 **WHEREAS**, the South Lake County Fire Protection District Board of Directors reviewed and
10 accepted the existing Wittman Enterprises LLC Ambulance Billing Services Agreement at its
11 November 20, 2018 meeting for term of July 1, 2018 to June 30, 2020 (reference attached Exhibit
12 'B' Resolution No. 2018-19-06 together with Resolution No. 2022-23-15 for First Amendment for
13 term July 1, 2020 to June 30, 2024); and,
14

15 **WHEREAS**, the South Lake County Fire Protection District Board of Directors has reviewed
16 Second Amendment to Professional Services Agreement for Ambulance Billing and Collections
17 Services for term of existing agreement from July 1, 2024 to June 30, 2027, attached as Exhibit 'A';
18 and,
19

20 **NOW, THEREFORE, BE IT RESOLVED AND DIRECTED THAT** the South Lake County
21 Fire Protection District Board of Directors accepts Second Amendment and authorizes the
22 President of the Board of Directors to execute Second Amendment.
23

24 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South
25 Lake County Fire Protection District at a regular meeting held on the 16th day of April, 2024 by
26 the following vote:
27

28 AYES:

29 NOES:

30 ABSENT OR NOT VOTING:

31
32 BY: SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT
33 JIM COMISKY, President, Board of Directors

34
35 ATTEST: Gloria Fong, Clerk to the Board of Directors

**SECOND AMENDMENT
TO AGREEMENT FOR PROFESSIONAL SERVICES
BETWEEN SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT AND WITTMAN ENTERPRISES, LLC
FOR AMBULANCE BILLING AND COLLECTION SERVICES**

This Second Amendment to the Agreement (“Second Amendment”), signed on this 30th day of June, 2024, by and between the SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT (“PROVIDER”) and WITTMAN ENTERPRISES, LLC (“CONSULTANT”) were entered into a mutual agreement for services for the time period below and agree to extend such services as described herein.

RECITALS

- A. PROVIDER and CONSULTANT entered into that certain Professional Services Agreement for Ambulance Billing and Collection Services dated 1, July, 2018.
- B. PROVIDER AND CONSULTANT desire to amend the Agreement in the manner provided herein below.

NOW, THEREFORE, in consideration of the mutual promises, covenants and compensation set forth herein, the Parties agree as follows:

SECOND AMENDMENT

- 1. PROVIDER hereby acknowledges that it is exercising its right to extend the terms of the existing agreement by continuing services with CONSULTANT from 7/1/2024 to 6/30/2027
- 2. Except as amended by this Second Amendment to the Agreement, each and every term, covenant and condition thereof shall remain in full force and effect.

IN WITNESS WHEREOF, the PROVIDER has caused this Second Amendment to be signed and executed on its behalf by its District President, and the CONSULTANT has signed and executed this Amendment by its Chief Executive Officer (CEO).

SOUTH LAKE COUNTY FIRE
PROTECTION DISTRICT

WITTMAN ENTERPRISES, LLC

By: _____
Devin Hoberg, President

By: _____
Corinne Wittman-Wong, CEO

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

RESOLUTION NO. 2022-23 15

**A RESOLUTION ACCEPTING FIRST AMENDMENT TO AGREEMENT WITH
WITTMAN ENTERPRISES, LLC FOR AMBULANCE BILLING AND COLLECTION SERVICES**

WHEREAS, the South Lake County Fire Protection District Board of Directors reviewed and accepted the existing Wittman Enterprises LLC Ambulance Billing Services Agreement at its November 20, 2018 meeting for term of July 1, 2018 to June 30, 2020 (reference attached Exhibit 'B' Resolution No. 2018-19-06); and,

WHEREAS, the South Lake County Fire Protection District Board of Directors has reviewed First Amendment to Professional Services Agreement for Ambulance Billing and Collections Services for term of existing agreement from July 1, 2020 to June 30, 2024 (First Amendment), attached as Exhibit 'A'; and,


NOW, THEREFORE, BE IT RESOLVED AND DIRECTED THAT the South Lake County Fire Protection District Board of Directors accepts First Amendment and authorizes the President of the Board of Directors to execute First Amendment.

THIS RESOLUTION was introduced and adopted by the Board of Directors of the South Lake County Fire Protection District at a regular meeting held on the 18th day of October, 2022 by the following vote:

AYES: *Bostock, Martinelli, Cline, Hoberg*

NOES: *None*

ABSENT OR NOT VOTING: *None*

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

ATTEST:  Gloria Fong, Clerk to the Board of Directors

**FIRST AMENDMENT TO
PROFESSIONAL SERVICES AGREEMENT FOR
SOUTH LAKE COUNTY FIRE PROTECTION DISTRICT AND WITTMAN ENTERPRISES, LLC
FOR AMBULANCE BILLING AND COLLECTION SERVICES**

This First Amendment to the Agreement (the "First Amendment"), signed on this 23rd day of September, 2022, by and between the SOUTH LAKE FIRE PROTECTION DISTRICT ("PROVIDER") and WITTMAN ENTERPRISES, LLC ("CONSULTANT") were entered into a mutual agreement for services for the time period below and agree to extend such services as described herein.

RECITALS

- A. PROVIDER and CONSULTANT entered into that certain Professional Services Agreement for Ambulance Billing and Collection Services dated 1, July, 2018.
- B. PROVIDER and CONSULTANT desire to amend the Agreement in the manner provided herein below.


COVENANTS

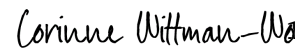
- 1. PROVIDER hereby acknowledges that it is exercising its right to extend the terms of the existing agreement by continuing services with CONSULTANT from 7/1/2020 to 6/30/2024.
- 2. Section 14 (Fees) of the existing agreement is hereby amended to 5.9% of net collections beginning the month this Amendment is executed.
- 3. Except as expressly amended by this First Amendment, the remaining portions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this First Amendment to be duly executed on the respective dates set forth opposite their signatures.

South Lake County Fire
Protection District

Wittman Enterprises, LLC

DocuSigned by:

 10/20/2022
 259C673629C0405...
 By: Devin Hoberg, President Date

DocuSigned by:

 10/24/2022
 FFAFD11C38A844F...
 Corinne Wittman-Wong, CEO Date

Attest: 
 A46C7B669C144F1...
 Gloria Fong
 Clerk to the Board of Directors

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

RESOLUTION NO. 2018-19- 06

**A RESOLUTION TO ACCEPT AND ENTER INTO AGREEMENT WITH
WITTMAN ENTERPRISES, LLC FOR AMBULANCE BILLING SERVICES
FOR TERM OF JULY 1, 2018 THROUGH JUNE 30, 2020 AND APPROVAL FOR
FOR THE BOARD PRESIDENT TO EXECUTE AGREEMENT**

WHEREAS, the Board of Directors of the South Lake County Fire Protection District has reviewed and accepts the Wittman Enterprises LLC Ambulance Billing Service Agreement, as attached;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of South Lake County Fire Protection District hereby authorizes the President of the Board of Directors of South Lake County Fire Protection District to execute and enter into the attached agreement.

THIS RESOLUTION was introduced and adopted by the Board of Directors of the South Lake County Fire Protection District at its regular meeting held on the 20th day of November, 2018 by the following vote:


AYES: *Hoberg, Martinelli, Bostock, Comisky*

NOES: *None*

ABSENT OR NOT VOTING: *Garcia*

[SEAL]

SOUTH LAKE COUNTY
FIRE PROTECTION DISTRICT



JIM COMISKY
President, Board of Directors

ATTEST:



Gloria Fong
Clerk to the Board of Directors

South Lake County Fire Protection District Ambulance Billing Service Agreement

This agreement is entered into on this 1st day of July 2018, by and between the "South Lake County Fire Protection District", an entity organized and existing under the Laws of the State of California, hereafter referred to as "District", and, Wittman Enterprises, LLC doing business at 11093 Sun Center Drive, Rancho Cordova, CA 95670 hereafter referred to as "Contractor"

The District and Contractor hereby agree as follows:

1. SCOPE OF SERVICES

Contractor agrees to perform all services described in Exhibit "A", attached hereto and made a part hereof, in accordance with the term and conditions stated herein. Contractor will not be compensated for services outside the scope of items listed in Exhibit "A" unless, prior to the commencement of such services, (a) Contractor notifies the District that such service is deemed an additional service and estimates the additional compensation required for this activity, and (b) District, after notice, approves additional service and amount of compensation therefore, by supplying Contractor with purchase order.

2. PAYMENT

For the services referred to in Exhibit "A" herein, District will pay Contractor a fee based on revenue collected, only on accounts not turned over for collection and which been processed after the start date of this agreement.

3. TERM

- a. The term of this Agreement will begin on 07/01/2018 and ends on 06/30/2020
- b. The District reserves the right to terminate the contract, or any extension upon thirty (30) days advance written notice, at the discretion of the District, whether with or without cause. A written notice will be deemed served upon sending said notice by "certified" mail, with proof of receipt requested, in a postage-paid envelope addressed to the other party of the Agreement and depositing the same with the United States Post Office.

For purposes of this Agreement, all notices to the District will be addressed as follows:

South Lake County Fire Protection District
Attn: Chairman of the Board of Directors
P.O. BOX 1360
21045 State Highway 175
Middletown, CA 95461
(707) 987-3089

For the purposes of this Agreement, all notices to the Contractor will be addressed as follows:

Wittman Enterprises, LLC
Attn: Ms. Corinne Wittman-Wong
11093 Sun Center Drive
Rancho Cordova, CA 95670
(916) 381-6552

- b. If this Agreement is terminated before the Contractor completes the services in Exhibit "A", in addition to any other rights and remedies provided by law or under this Agreement, Contractor shall be entitled to compensation for services performed hereunder, through and including the date of termination, and will have up to ninety (90) days to collect on all accounts billed up to the contract termination date, and will receive agreed to percentage (per item #2 of this Agreement) of receipts in payment for services up through the 90th day.

4. **INDEMNIFICATION**

Contractor agrees to release, indemnify, defend and hold harmless, the District, its officers, agents and employees from and against any and all claims, demands, liability (including attorney's fees), fine penalties, lawsuits, or other action for damage or injury to persons or property arising out of or in any way connected with the Contractor's operations under this Agreement, or the performance of this Agreement by Contractor or its officers, employees, partners, directors, or agents, except to the extent caused by the District's sole negligence.

5. **INSURANCE**

The Contractor will maintain Public Liability and Property Damage Insurance, in not less than a combined single limit of \$1,000,000.00 for one or more persons injured and property damage in any one accident; will reimburse all District costs, including but not limited to attorney's fees, and will cover any claims arising out of Contractor's performance of services under this agreement. Said insurance, will name the District, its officers, agents and employees as additional insureds. All said insurance policies will provide that the insurance carrier not cancel, terminate or reduce coverage, or otherwise modify the terms and conditions of said policies except upon thirty (30) days prior written notice, sent by "certified" mail, to the authorized representative of the District; and will be evidenced by the original Certificate of Insurance attached to an endorsement in the insurance carrier's standard form endorsement evidencing

coverage, and will be, approved as form and sufficiency by the authorized representative. Forward all insurance documents to the District Chief.

Failure of the Contractor to obtain and maintain the required insurance coverage for the duration of the contract will be considered material breach of contract; and should the Contractor have inadequate insurance or the insurance lapses, the District will have the option of obtaining insurance at the Contractor's expense.

If Contractor employs any person, it shall carry Worker's Compensation Insurance in accordance with the provisions of Section 3700 of the Labor Code of the State of California, and will provide a certificate of insurance to the District. The Worker's Compensation Insurance will provide that the insurance carrier will not cancel, terminate or otherwise modify the terms and conditions of said insurance except upon thirty (30) days prior written notice, sent by "certified" mail, to the District's authorized representatives; and will provide for a waiver of any right of subrogation against District to the extent permitted by law; and will be approved as to form and sufficiency by the District's authorized representative. Forward all insurance documents to District's Chief.

6. **CONFORMITY WITH LAW AND SAFETY**

- a. Contractor will observe and comply with all applicable and relevant laws, ordinances, codes and regulations of governmental agencies, including federal, state, municipal and local governing bodies having jurisdiction over the scope of services or any part hereof, including all provisions of the Occupational Safety and Health Act of 1979 and all amendments thereto.
- b. Accidents: If a death, serious personal injury, or substantial property damage occurs in connection with the performance of this Agreement, Contractor will immediately notify the District's representative by telephone. Contractor will promptly submit to District a written report, in such form as may be required by District, of all accidents, which occur in connection with this Agreement. This report must include the following information: (1) name and address of the injured or deceased person(s), (2) name and address of the Contractor's subcontractor, if any, (3) name and address of Contractor's liability insurance carrier, and (4) a detailed description of the accident including date and time of occurrence and whether any of District's equipment, tools or materials were involved.

7. **INDEPENDENT CONTRACTOR**

For purpose of this Agreement and at all times during the term of this Agreement, Contractor will be an independent contractor and not an employee of the District. The District will have the right to enforce the provisions of this Agreement and to monitor the results. Contractor must pay the state and federal government all state and federal income and other taxes due.

8. **ATTORNEYS FEES**

If any action of law or inequity is brought to enforce or interpret the provisions of this Agreement, both parties will be required to meet and confer, and if necessary have legal counsel present with either party; however, each party will be solely responsible for its attorney fees resulting from these meet and confer sessions

9. **GOVERNING LAW**

This Agreement will be governed by the laws of the state of California

10. **AMENDMENTS**

The terms and conditions of this Agreement will not be altered or otherwise modified except upon a duly written executed and mutually agreed upon by all parties amendment to this Agreement, with any changes and/or amendments written only to clarify ambiguities which may exist.

11. **ENTIRE AGREEMENT**

- a. The terms and conditions of this Agreement and all exhibits attached hereto or documents expressly incorporated by reference therein, represent the entire Agreement between the parties hereto with respect to the supersede any and all other prior agreements regarding the subject matter between the District and Contractor, either oral or in writing. No other agreement, statement, or promise relating to the subject matter of this Agreement will be valid or binding except upon a duly executed written amendment to this Agreement.
- b. Should any conflicts arise concerning the terms and conditions of this Agreement, and the terms and conditions of any exhibits attached hereto or documents expressly incorporated therein, the terms and conditions of this Agreement, will prevail.

12. **NO COMPETITION CLAUSE**

Neither Contractor nor any person who is an employee, officer, director, or partner of Contractor shall have served as either an employee, or a board, committee, or commission member of the South Lake County Fire Protection District in the last two years, who has formally or informally influenced the making of this Agreement.

13. **OWNERSHIP OF DOCUMENTS**

Contractor agrees to return to District, if requested, upon termination of this Agreement and in the same condition as received, all documents, drawings, photographs and other written or graphic material, however produced, received from District, its contractors or agents, and used by Contractor in the performance of its service hereunder. All work papers, drawings, internal memoranda of any kind, photographs and any written or graphic material, however produced and/or prepared by Contractor in connection with its performance of services hereunder, will be and remain after termination of this Agreement, the property of Contractor. However, the pervious sentence will not apply if the District or Contractor terminated this contract before the Contractor completes all the services required under Section 1, Scope of Services. In this case, the latest set of draft documents will be and remain the property of the District.

14. FEES


The District will issue payment to Contractor upon presentation of a monthly invoice calculated by using the Gross Revenues collected less any bad checks, refunds, adjustments, or payments on accounts sent to collection. The contracted billing fee of 6.3% will then be applied to the Net Revenue collected and will be paid to the Contractor. Payment will be made to the Contractor.

Should any extension(s) to the original contract be awarded, the billing fee of 6.3% of net revenue collected shall prevail with all said guarantees.

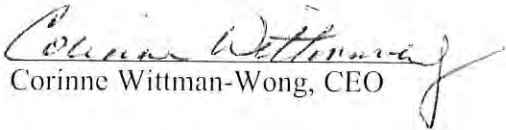
In witness whereof, the District and Contractor have executed this agreement through their duly authorized representatives as of this day and year written below.

South Lake County Fire
Protection District

By: _____


Jim Comisky, President
Chairman of the Board
Tax ID # 94-2214592

Wittman Enterprises, LLC


Corinne Wittman-Wong, CEO

Dated: 11/20/2018

11/27/18

Attest: _____


Gloria Fong
Clerk to the Board of Directors

Exhibit "A"

SCOPE OF SERVICES

1. **Statement of Works:**

This documents the District's and Contractor's mutual understanding of the scope and magnitude of the project.

a.) **Outline of Authorized Works:**

The Contractor will produce statements and invoicing (billing) for all qualified District ambulance transportation with corresponding completed ambulance report forms; and will process said claims with three (3) working days from the date of receipt. The Contractor will produce monthly and year-to-date (fiscal year July 1st to June 30th) and detailed accounts receivable reports in generally accepted accounting format. The Contractor will not be the depository for monies received as a result of the invoicing. The Contractor will provide all necessary personnel, tools, equipment and product necessary for producing the invoicing and reports. The Contractor will supply all hardware and software.

The Contractor will review and make accommodations for change, if necessary, in the current patient care report content, data collection procedures and billing amounts for ambulance related services. Contractor will communicate frequently with the District on the monthly operations as they relate to collections, data extraction, etc. Contractor will be responsible for all training required based on changes recommended. The Contractor will review all demographic data and make recommendations for change in billing procedures, if necessary.

b.) **Objectives:**

The objective of this project is to maximize and make timely the collection of revenue due from the ambulance transportation and related services provided by the South Lake County Fire Protection District. Furthermore, it is to provide for the review of and improvements in, the overall ambulance billing process.

c.) **Project Organization:**

The basic project organization is:

The Contractor's project manager in cooperation with the designated District person will provide and oversee an integrated billing process for ambulance services. Through the use of in-house and field staff the Contractor will process the ambulance report forms through a data processing system to produce invoicing and corresponding reports. Through additional in-house staff the Contractor will post all monies received by the District and produce the necessary billings, account/billing registers and accounting documents.

d.) **Project Staffing:**

A qualified billing staff, in adequate numbers for the project, will be the responsibility of the contractor who must enforce the requirement that all ambulance claims be processed within three (3) working days from the date of receipt of District's billing forms.

e.) **Deliveries:**

The Contractor will produce and effect delivery of all invoices, statements and reports as required. In addition, the Contractor will give the District a report on its review of the patient care report form, billing amounts and other items the Contractor believes will improve the billing process for ambulance service. This report will be provided to the District no later than sixty (60) days after the signing of the contract. The Contractor will provide demographic reports on the accounts and corresponding billing classifications. All reports due will be produced and provided to the District by the Fifteenth (15) of the month following the month of service. This reporting will begin after the first month of the beginning of the Contract.

2. **Action Steps:**

The following is an outline of steps to be taken by the Contractor and the District:

- a.) The District, will collect and place in numerical order, by master incident number (high to low) all patient care reports, and forward to Contractor no less than weekly.
- b.) The Contractor will review and code the patient care reports for billing information and forward them to the Contractor's data processing staff.
- c.) The Contractor's data entry staff will input all pertinent data into the Contractor's data processing system, and will process requests for refunds, reconcile receipts, and research "unidentified" cash payments and notify the District of such.
- d.) The Contractor's in-house staff will process the accounts, produce invoices, statements, and reports as required and follow-up on incomplete Patient Care Report Forms (PCR's), including hospital visits and telephone inquiries.
- e.) Contractor will receive direct payment, posting and depositing cash receipts within one (1) day of receipt. Bank deposit receipt will be faxed to the District. Wittman Enterprises shall have no access to the proceeds of the receipts. All funds are under the exclusive control of South Lake County Fire Protection District.
- f.) The Contractor will process all third party payor billing forms as needed.

- g.) The Contractor will follow-up and resolve problems due to unidentified payments, overpayments, and refund requests by the end of the month in which the payment was received or closed out at a maximum of 45 days. Contractor will report any payments received on any bad debt accounts to the appropriate collection agency, by fax, within two (2) working days of receipt of such payments.
- h.) Upon request, Contractor will make all books and records available to both internal and external auditors.
- i.) Contractor will provide toll-free telephone lines, fax machines, computer equipment, modems, to accommodate billing inquiry/follow-up and other calls without undue delay to calling parties.
- j.) Contractor agrees to act as Custodian of Records on behalf of the District for patient records and related documents. Only upon receipt of the properly executed permission forms for release of confidential information by the patient or patient's legal representative, will Contractor provide any information to any inquiring agencies, associates or entities who demonstrate need for such information.

Contractor as Custodian of Records, shall be entitled to direct payment for costs associated with research, copying, and mailing of information to requests within this capacity. Such direct payments will not reflect as District collections nor against Contractor's collection guarantee.

- k.) The District shall be contacted about accounts where no response is received from patient within 90 days, to determine if additional follow up can be done by the District and/or Contractor prior to sending such accounts to collection.
- l.) Periodically, or at a minimum of every thirty (30) days, after all efforts have been exhausted for procuring payment for receipt of ambulance service, Contractor will forward to a collection agency designated by District, by electronic tape or other compatible medium, all "delinquent" account information. Delinquent accounts are all accounts past due 120+ days. Contractor at the end of the month will provide to the District a list of all delinquent accounts turned over to collection agencies, specifying the reason they were uncollected, unless provided different direction by the District.

3. **Departmental Participation:**

- a.) The District will provide Contractor access to a billing liaison person on a daily basis during normal business hours.
- b.) The District will be permitted to audit Contractor's operation upon request to evaluate the accuracy, timeliness and overall quality of Contractor's services. For this purpose, District shall have access to all of Contractor's books, accounts and other records and sources of information that the District determines to be necessary to conduct an audit.
- c.) The District will provide Contractor with proper documentation necessary to prepare claims and reach final adjudication.
- d.) The District will provide Contractor with any correspondence from the fiscal intermediaries, insurance, attorneys, patients in order for Contractor to perform proper follow up of outstanding billings and proper posting and tracking accounts receivable.
- e.) The District shall make an effort to obtain patient signature or patient representative signature on trip ticket, or indicate why patient's signature was unattainable.

4. **Other:**

Contractor and its employees shall maintain the confidentiality of all information provided to them by District and shall use that information only for the purpose described in this Agreement.

District understands, agrees to, and accepts that Contractor has no responsibility or obligation for determining the accuracy of any medical claims made to governmental agencies, and that contractor relies on District for making any such claims.

WITTMAN ENTERPRISES, LLC

11093 Sun Center Drive, Rancho Cordova, CA 95670
(800) 906-6552

South Lake County Fire Protection District

Appendix A

I. Private Billing

Wittman Enterprises, LLC to prepare all invoices and follow-up mailings. Initial invoicing with both English and Spanish instructions will be on 8X11 billings and will be placed in envelopes, sealed and mailed, postage prepaid. Initial invoicing occurs within three (3) days of receipt of transport tickets. Toll Free 800 telephone number provided to patients. An initial telephone call will also be made at this time to elicit any insurance information from the patient or patient's family. If we receive no answer on this call, Wittman's will send an inquiry letter in addition to the initial invoice. The standard bill schedule is as follows:

Private Bill Schedule

1. Invoice	Immediately
2. Statement	30 days
3. Past Due	20 days
4. Final Demand	10 days

II. Medicare, Medi-Cal, Medi-Medi

Wittman Enterprises, LLC to prepare all invoices and electronically convey to Medicare and Medi-Cal fiscal intermediaries.

All secondary and coinsurance billing transferred to the appropriate secondary pay source and promptly billed to that source.

III. Workers' Compensation and Private Insurance

Wittman Enterprises, LLC to bill private insurance, supplemental insurance, secondary insurance and Workers' Compensation billed according to specific requirements. Electronic billing of insurance companies is performed where appropriate. Any correspondence for additional information or follow up necessary to secure insurance payments will be performed by Wittman Enterprises, LLC.

IV. Delinquent Claim Handling

Patients with claims aging over 45 days will be contacted by telephone for payment arrangements. Telephone follow up will continue until payment in full is received or account is dismissed by **South Lake County FPD** to an outside collection agency.

Wittman Enterprises, LLC will utilize installment billing as allowed by **South Lake County FPD** in cases of financial hardship.

V. Receipts Processing

Wittman Enterprises, LLC will receive direct payment, posting and depositing cash receipts within one (1) day of receipt. Bank deposit receipt will be faxed to **South Lake County FPD**. Wittman Enterprises, LLC shall have no access to the proceeds of the receipts. All funds are under the exclusive control of **South Lake County FPD**

VI. Reports

Monthly, Wittman Enterprises, LLC will perform accurate month end close procedures that will result in the following reports:

- Monthly Ticket Survey
- Monthly Sales Journal
- Monthly Cash Receipts Journal
- Monthly Receivables Aging
- Management A/R Analysis
- Statistical Reports customized to client needs

VII. South Lake County FPD Responsibilities

- Submit necessary transport information, including pay source information and patient condition, to Wittman Enterprises, LLC for billing purposes.
- Forward to Wittman Enterprises, LLC all necessary information relating to patient transports services, payments and patient eligibility.
- Notify Wittman Enterprises, LLC of any accounts that require special attention.
- Obtain signature of patient or guardian.
- Provide patient's Social Security Number

VIII. Source Documents

Wittman Enterprises, LLC will retain all source documents including attachments for six (6) years. When service contracted is terminated, all source documents are returned to Provider at the Provider's expense.

IX. Fees

- | | | |
|----|-------------------------------|-------------------------------------|
| A. | Percentage of Net Collections | 6.3 % Net Collections minus refunds |
| B. | Monthly reports | Included |

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

3
4 **RESOLUTION NO. 2023-24 15**

5
6 **A RESOLUTION CANCELING RESERVES FOR**
7 **POWERED GURNEY AND LOADING SYSTEM**

8
9 **WHEREAS, GOVERNMENT CODE 29130**, provides that canceling reserves may be
10 available for specific appropriation by a four-fifths vote of the Board at a noticed public hearing held
11 as part of any regular or special meeting of which all members have had reasonable notice; and,
12

13 **WHEREAS**, South Lake County Fire Protection District has reserves designated for Medical
14 Services and Equipment in the amount of \$942,940, which can only be used for health care
15 services including, but not limited to salaries, supplies, and equipment; and
16

17 **WHEREAS**, South Lake County Fire Protection District recognized the need to keep reserve
18 unit Medic 6011 available by approving at its February 20, 2024 regular meeting the purchase of
19 additional powered gurney and loading system.
20

21 **NOW, THEREFORE, BE IT RESOLVED AND DIRECTED THAT** the South Lake County
22 Fire Protection District Board of Directors hereby directs the County Auditor-Controller to cancel
23 reserves in the amount of \$84,484 and appropriate funds for the powered gurney and loading
24 system purchase according to the following:
25

26 Decrease 357-9557-392.25-00 Medical Services and Equipment Reserves \$84,484
27 Increase 357-9557-795.28-48 Special Dept Exp / Ambulance Exp \$18,089
28 Increase 357-9557-795.62-74 Cap FA-Equipment / Other \$66,395
29

30 **THIS RESOLUTION** was introduced and adopted by the Board of Directors of the South
31 Lake County Fire Protection District at a regular meeting held on the 16th day of April, 2024 by
32 the following vote:
33

34 AYES:

35 NOES:

36 ABSENT OR NOT VOTING:

37
38 BY:

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

39
40
41 ATTEST:

Gloria Fong, Clerk to the Board of Directors



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

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

BOARD OF DIRECTORS REGULAR MEETING MINUTES
Tuesday, March 19, 2024, at 7:00 p.m.
Located at the Middletown Fire Station Board Room,
21095 Highway 175, Middletown, CA 95461

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

1. *President Comisky called meeting to order at 7:03 p.m.*
2. *Chief Duncan led pledge of allegiance.*
3. *Present: Directors Stephanie Cline, and Rob Bostock, Vice President Matthew Stephenson, and President Jim Comisky. Absent: Director Madelyn Martinelli. Also present: Chief Paul Duncan, Office Clerk Karin Collett, and Board Clerk Gloria Fong.*
4. **CLINE/BOSTOCK MOTION** to approve agenda. *AYES: Bostock, Cline, Stephenson, Comisky. NOES: None. ABSENT: Martinelli. MOTION CARRIED.*
5. Citizens' Input: Any person may speak for three (3) minutes about any subject of concern provided it is within the jurisdiction of the Board of Directors and is not already on the today's agenda. Total period is not to exceed fifteen (15) minutes, unless extended at the discretion of the Board.

None.

6. Communications:
 - 6.a. Fire Sirens – *No report.*
 - 6.b. Fire Safe Council – *Attached minutes and information showing they got significant amount of funding for several years for chipping and it's recommended they be encouraged to come to a meeting.*
 - 6.c. Volunteer Association – *Association Vice President Robert Lanning reports recruits about ¾ of the way through, open house on the 27th of April, and volunteer academy graduation 28th of April.*
 - 6.d. Chief's Report – *nothing to add.*
 - 6.e. Finance Report – *Year to date and progress reports for grant attached and ends early 2025. Director Comisky likes the new spreadsheet for warrants, adds it is easy to read.*
 - 6.f. Directors' activities report

Stephenson- Reports he went to Fire District Association of California's Certificate of Achievement (COA) seminar, where there was lots of information, enjoyed going to William's Fire Department during training and would definitely go again.

Cline- No report except vacationing.

Bostock – No report.

Comisky- Reports he was one the presenters at Williams COA, where there was great turn out and great interactions. On political side, there is a bill right now that is trying to stop special taxes, which is huge threat to us and any special district, which he can't advocate about but if it passes, any special tax or raises in taxes will be eliminated.

7. Regular Items:

- 7.a. Resolution No. 2023-24-12 A Resolution Imposing and Levying Special Tax and Requesting County of Lake Collect Special Tax on the 2024-2025 County Tax Rolls. Placed on the Agenda by Staff Services Analyst (SSA) Gloria Fong

SSA Fong informed Board the attachment includes the legal publication notice, with method the board approved to set the rate each year and estimation. It will come back in August with more numbers. Noted is it was July 2020 meeting Board approved the methodology for December to December 12-month percent of change. Chief Duncan thinks average might be the way to do instead of December to December.

Director Comisky asked that this be something to ask legal counsel, Bill Adams and have this tabled to April if board chooses to review and refer to July 2020 attachments. Director Comisky stated asking him might save us problems down the road. Chief Duncan agrees with tabling this and suggests doing an average of the year instead of picking a month randomly to go off of.

CLINE/BOSTOCK MOTION to table 7a. AYES: Bostock, Cline, Stephenson, Comisky. NOES: None. ABSENT: Martinelli. **MOTION CARRIED.**

- 7.b. Consider and accept American Institute of Architects (AIA) Document B101-2017 Standard Form of Agreement Between South Lake County Fire Protection District and the Architect ArchiLOGIX. Placed on the agenda by Chief Paul Duncan.

Chief Duncan asks for this to be tabled because meeting with the Architect is set in two weeks, to get the current cost on construction.

Director Comisky asked that this be discussed even though there is no voting on it tonight.

Director Bostock asked how District is paying for it. Chief Duncan replied that grants and funding, which is described in contract with Ridgeline acting as fiduciary are the options.

Director Comisky thinks \$600 per square foot is not going to be close to what it will cost and is much higher and asked if the facility & equipment committee is going to be included in the discussions. He suggests committee provide input because the \$330,000 is steep for an architect and wants staff to get a station they want and deserve. For building that is 8000 square feet, Director Comisky wants to make sure we are doing our due diligence.

Chief Duncan feels we need to get all ducks in a row, so we are doing our due diligence and get the price per square foot nailed down.

President Comisky tasks this to equipment and facility committee to discuss and participate in the process with the chief regarding the building and table 7b.

- 7.c. Consider and approve participation (Collection 2 of 4 in amount of \$20,033.55) in the State Department of Health Care Services Public Provider Intergovernmental Transfer Program for Ground Emergency Medical Transportation Services for Calendar Year 2024 and authorize for Chief to execute. Placed on the agenda by SSA Gloria Fong.

SSA Fong informed the Board that everything is provided along with certification that will be signed by chief.

She worked with Wittman to get some figures for page 65 that provides estimate of what is being generated off the increased add-on amount. The page shows number of 180 trips (or # of payments) and dollars collected for calendar year 2023, 2023 contribution amount, and estimated calendar year amount for 2024. Director Comisky says it is very difficult to understand but it all makes sense.

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

- 7.d. County of Lake Chapter 7 Public Auction of Tax Defaulted Properties and Objection Guidelines. Placed on the agenda by SSA Gloria Fong.

SSA Fong added to agenda to inform the Board of the auction. It includes information on how a property may be pulled off or objected from the auction. Because the District doesn't have liens, there's no action needed.

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 - February

8.b. Warrants – March

8.c. Budget Transfer of \$1000 from 357-9557-795.18-00 Maint-Bldgs & Imprvmts to 357-9557-795.13-00 Food to cover unanticipated expenditures.

Additions to the warrant list are check # 11259 in amount of \$25,917.11 for payroll and to US Bank check # 11260 charge amounts of \$95.88 for Record Bee legal publication, \$5,085.94 for Zoll heart monitor, autopulse, and AED lease, \$214.42 for Amazon briefcase Cal Fire Training Bureau item, and \$12.43 credit for undelivered office supply item. There is correction to US Bank charge that is \$2,809.72 instead of \$2,809.67. New total with additions and correction is \$1,155,767.57.

CLINE/STEPHENSON MOTION to approve as amended. AYES: Bostock, Cline, Stephenson, Comisky. NOES: None. ABSENT: Martinelli. **MOTION CARRIED.**

9. **CLINE/BOSTOCK MOTION** to adjourn meeting at 7:38 pm. All in attendance are in favor of motion.

*Respectfully submitted by
Karin Collettt, Office Technician:*

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

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

ONLY BEGINNING CHECK # APPEARS BECAUSE CHECKS WON'T BE PRINTED UNTIL DAY OF MEETING

Detail Report by Vendor, Invoice
 Run Date: 04/12/2024 04:10:06pm By: GF

Selection Criteria:
 Include Inv Batch No: SLCF 04/19/2024

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

Check No	Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
11261	1582 MEDICAL CORPO\RATION	361562	04/03/2024	PCF PHYSICALS/RPP	357-9557-795-28-30-P	4,692.96	
	ACTION SANITARY	531656	04/01/2024	HYGIENE SAFETY	357-9557-795-28-30-60	180.00	
	WILLIAM L ADAMS PC	313	04/01/2024	LEGAL EXPENSE ME 03/31/24	357-9557-795-23-80-SP	1,653.00	
	ARBA	8518MAY2024	04/01/2024	GROUP LIFE FOR PCFS	357-9557-795-03-30-G	224.64	
	CALLAYOMI CO WATER DISTRICT	80 032824	04/02/2024	WATER USAGE	357-9557-795-30-00-W0	552.88	
	CALLAYOMI CO WATER DISTRICT	81 032824	04/02/2024	WATER USAGE	357-9557-795-30-00-WF	51.53	
	COUNTY OF LAKE SOLID WASTE	257 033124	04/01/2024	GARAGE DISPOSAL	357-9557-795-30-00-GF	166.40	
	TANYA M DREW	CLEAN032224	03/23/2024	STATION CLEANING	357-9557-795-18-00-60	250.00	
	FIRE SMART PROMOTIONS	116814	03/20/2024	PUBLIC EDUCATION SUPPLIES	357-9557-795-28-30-PE	474.05	
	BARBARA HORST	HORSTAPR2024	04/05/2024	OPEB REIMBURSEMENT	357-9557-795-03-30-R	573.67	
	ROBERT LANNING	INV122044	04/03/2024	FUEL REDUCTION-MAR2024	357-9557-795-28-30-60	2,640.00	
	CLEARLAKE LAVA INC	30383	03/24/2024	PARKING PAD PREP FOR SHED	357-9557-795-18-00-60	1,287.00	
	LIFE ASSIST INC	95461FPD 033124	03/31/2024	EMS SUPPLIES	357-9557-795-19-40-MS	6,483.27	
	DENNIS DAVID MAHONEY	152	03/29/2024	LANDSCAPE SERVICE	357-9557-795-18-00-60	350.00	
	MADELYN MARTINELLI	MARTINELLI041124	04/11/2024	REIMB MLG PPGEMTIGT WIRE TRNF	357-9557-795-29-50-B	18.76	
	PG AND E	699137074150321	03/22/2024	ELECTRIC CHGS	357-9557-795-30-00-E2	4,215.23	
	RIDGELINE MUNICIPAL STRATEGIES LLC	2300304	04/01/2024	FIRE IMPACT NEXUS STUDY	357-9557-795-23-80-SP	162.50	
	SOUTH LAKE COUNTY FIRE PROTECTION D	PPE033124	03/31/2024	PAYROLL	357-9557-795-09-00-00	23,932.59	
	STATE OF CA GOV OFFICE OF EMRGCY SV	P232408X93010	03/25/2024	MOBILE/HT RADIO MAINT & REPR	357-9557-795-17-00-60	1,337.00	
	US BANK VOYAGER	8690837252413	03/24/2024	FUEL FOR EX6021	357-9557-795-28-30-60	265.13	
	U.S.BANK CORPORATE PAYMENT SYSTEMS	AGENTFEE	11/27/2023	AIRLINE AGENT FEE	357-9557-795-29-50-C	7.00	
	WITTMAN ENTERPRISES	2402043	03/21/2024	AMBULANCE BILLING FEB 2024	357-9557-795-23-80-AB	4,247.48	
	US BANK	4139	04/05/2024	PARK PAD PREP FOR SHED	357-9557-795-18-00-60	1,258.25	
	U.S.BANK			VARIOUS (SEE ATTACHED)		146,735.95	
					TOTAL	201,759.29	

Check No	Merchant Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
	HERO RENTS	4139	04/05/2024	PARK PAD PREP FOR SHED	357-9557-795-18-00-60	1,258.25	
					SUBTOTAL		
	AMAZON	0902634	04/02/2024	BLINDS REPL	357-9557-795-18-00-63	42.58	
	JAMF SOFTWARE LLC	100915872	04/09/2024	DEVICE MGMT SOFTWARE ME 05/09/24	357-9557-795-28-30-60	48.00	
	ICE WATER CO	115551	03/31/2024	HYDRATION FOR STATIONS	357-9557-795-13-00-60	73.50	
	FIRE SMART PROMOTIONS	116853	03/26/2024	PUBLIC EDUCATION SUPPLIES	357-9557-795-28-30-PE	385.78	
	MATHESON TRI GAS INC	12299 033124	03/31/2024	MEDICAL OXYGEN	357-9557-795-19-40-O	194.41	
	BOBS VACUUM	12581	04/05/2024	CLEANING SUPPLIES	357-9557-795-28-30-A	541.82	
	BOBS VACUUMS & JANITORIAL	12605, 12612	04/05/2024	CLEANING SUPPLIES	357-9557-795-14-00-63	257.77	
	BOBS VACUUMS & JANITORIAL	12607, 12613	04/05/2024	CLEANING SUPPLIES	357-9557-795-14-00-62	123.77	
	AW EQUIPMENT REPAIR INC	1272	02/27/2024	VEHICLE REPAIR EX6021	357-9557-795-28-30-60	1,838.76	RES 2023-24-08 5GG20109
	AW EQUIPMENT REPAIR INC	1284	03/20/2024	VEHICLE 90-DAY SERVICE E6421	357-9557-795-17-00-64	225.00	
	ROGUE FITNESS	161201	04/05/2024	EXERCISE EQUIPMENT	357-9557-795-38-00-62	2,182.67	
	LAKE COUNTY WASTE SOLUTIONS	175778357U033	04/01/2024	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G2	82.82	
	LAKE COUNTY WASTE SOLUTIONS	175778367U033	04/01/2024	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G0	180.67	
	LAKE COUNTY WASTE SOLUTIONS	175778399U033	04/01/2024	REFUSE/RECYCLE COLLECTION	357-9557-795-30-00-G3	72.27	
	MIDDLETOWN COPY AND PRINT	1827	03/21/2024	SIGNS FOR NOBLE RANCH	357-9557-795-28-30-PE	1,683.82	
	HARDESTERS	488735	03/31/2024	E6231 SNOWCHAIN SUPPLIES	357-9557-795-17-00-62	19.24	
	HARDESTERS	485266	03/31/2024	E6061 STAFFING MEALS	357-9557-795-13-00-60	77.28	
	HARDESTERS	488736	03/31/2024	E6061 STAFFING MEALS	357-9557-795-13-00-60	50.35	
	HARDESTERS	484791	03/31/2024	E6061 STAFFING MEALS	357-9557-795-13-00-60	58.15	
	HARDESTERS	486323	03/31/2024	E6061 STAFFING MEALS	357-9557-795-13-00-60	146.82	
	HARDESTERS	488742	03/31/2024	E6061 STAFFING MEALS	357-9557-795-13-00-60	61.72	
	HARDESTERS	484788	03/31/2024	E6231 STAFFING MEALS	357-9557-795-13-00-62	151.85	
	HARDESTERS	488739	03/31/2024	E6231 STAFFING MEALS	357-9557-795-13-00-62	31.53	
	HARDESTERS	485402	03/31/2024	E6231 STAFFING MEALS	357-9557-795-13-00-62	54.83	
	HARDESTERS	485279	03/31/2024	U6221 WIPER BLADE	357-9557-795-17-00-62	51.46	
	HARDESTERS	471840	03/31/2024	STA 63 VEH CLEAN SUPPLIES	357-9557-795-17-00-63	8.14	
	HARDESTERS	485428	03/31/2024	STA 31 FUEL LOCK E6031 IPAD CHGR	357-9557-795-17-00-A	84.68	
	HARDESTERS	487649	03/31/2024	VENT PROP TRNG SUPPLIES	357-9557-795-28-30-T	124.24	
	HARDESTERS	486450	03/31/2024	PARK PAD PREP SUPPLIES	357-9557-795-18-00-60	25.26	
	HARDESTERS	488131	03/31/2024	U6421 TOOL BOX MOUNT HRDWR	357-9557-795-17-00-64	15.57	
	HARDESTERS	486475	03/31/2024	U6421 TOOL BOX MOUNT HRDWR	357-9557-795-17-00-64	23.99	
	HARDESTERS	486359	03/31/2024	U6421 TOOL BOX MOUNT HRDWR	357-9557-795-17-00-64	12.66	
	HARDESTERS	488775	03/31/2024	STA 60 AUTO CLEAN SUPPLIES	357-9557-795-17-00-60	123.47	
	HARDESTERS	485433	03/31/2024	TRNG GROUNDS SUPPLIES	357-9557-795-28-30-T	37.53	
	HARDESTERS	486448	03/31/2024	TRNG GROUNDS SUPPLIES	357-9557-795-28-30-T	17.12	
	HARDESTERS	485443	03/31/2024	COMMUNITY SUPPLIES	357-9557-795-28-30-PE	33.81	
	HARDESTERS	486526	03/31/2024	STA 60 OUTLET SUPPLIES	357-9557-795-18-00-60	28.29	
	LAKE PARTS INC	125344	03/30/2024	U6321 WINDSHIELD WIPER	357-9557-795-17-00-63	43.03	
	LAKE PARTS INC	38692	03/30/2024	E6011 AUTO MAINT PARTS	357-9557-795-17-00-60	495.35	
	LAKE PARTS INC	126019	03/30/2024	U6022 BATTERY	357-9557-795-17-00-60	162.27	
	MEDIACOM	30128147 041624	03/07/2024	INTERNET SVC	357-9557-795-30-00-I3	100.01	
	MEDIACOM	30165883 042624	03/17/2024	INTERNET SVC	357-9557-795-30-00-I2	100.01	
	MEDIACOM	30173705 042624	03/17/2024	INTERNET SVC	357-9557-795-30-00-I0	84.99	
	AMAZON	4239409	03/26/2024	REFRESHMENT REPL	357-9557-795-13-00-60	181.28	

Check No	Merchant Vendor Name	Invoice	Inv Date	Invoice Description	Budget Exp Acct	Inv Total	Req No / Descr 2
	MIDDLETOWN MAIL AND MORE	44389	03/27/2024	MAILING SUPPLIES	357-9557-795-22-71-60	127.92	
	US POSTAL SERVICE	480	04/02/2024	BOX RENEWAL & POSTAGE	357-9557-795-22-71-60	370.00	
	FIRE SAFETY SUPPLY INC	490513SO	04/10/2024	OPERATION FORCE MULTIPLIER	357-9557-795-28-30-60	18,855.09	
	HIDDEN VALLEY LAKE CSD	50050000 032924	04/01/2024	WATER/SEWER	357-9557-795-30-00-W3	211.45	
	FERRELLGAS	5008439972	03/26/2024	PROPANE FILL FOR FIRE STATION	357-9557-795-30-00-P2	790.72	
	AMAZON	6349029	03/25/2024	BATTERY REPL-SCENE LIGHTS	357-9557-795-17-00-60	133.42	
	RECORD BEE	6820031	03/29/2024	LEGAL PUBLICATION	357-9557-795-24-00-00	107.66	
	AACTION RENTS	731764-2	03/22/2024	MAINLIFT REACH CAMERA INSTALL	357-9557-795-18-00-60	529.00	
	STERICYCLE INC	8006514696	03/15/2024	MEDICAL WASTE MB 04/01/24	357-9557-795-19-40-MW	99.21	
	AMAZON	8614625	04/02/2024	STA 60 KEY TAGS-LOCKBOX LABELS(200)	357-9557-795-22-70-60	24.66	
	AMAZON	8614625	04/02/2024	STA 63 NEW HOSE FOR MOP FILL AREA	357-9557-795-18-00-63	17.15	
	AMAZON	8614625	04/02/2024	E6421 DRIP PAN	357-9557-795-17-00-64	22.25	
	AMAZON	8700262	03/26/2024	TOOLBOX LOCKS U6421	357-9557-795-17-00-64	229.52	
	ZOLL MEDICAL CORPORATION	90097480	02/15/2024	HEART MONITOR,AUTOPULSE,AED	357-9557-795-28-48-60	5,085.94	
	GRAINGER	9078657344	04/08/2024	SAFETY SIGN	357-9557-795-18-00-63	17.23	
	GRAINGER	9078657351	04/08/2024	SAFETY SIGN	357-9557-795-18-00-63	128.52	
	STRYKER	9205747076	03/07/2024	POWER LOAD SYS POWER CORD	357-9557-795-62-74-60	31.15	
	STRYKER	9205764104	03/11/2024	POWER LOAD SYS BATTERY	357-9557-795-62-74-60	942.51	
	STRYKER	9205781382	03/13/2024	POWER LOAD SYS, GURNEY	357-9557-795-62-74-60	64,071.44	
	STRYKER	9205809921	03/18/2024	PREV MAINT 7YR-POWER LOAD/GURNEY	357-9557-795-28-48-60	18,089.70	
	WALMART	9231	03/23/2024	IPAD ACCESSORIES	357-9557-795-28-30-A	82.42	
	AMAZON	9397851	04/02/2024	GAS MONITOR CASES	357-9557-795-28-30-62	90.10	
	ARMED FORCE PEST CONTROL	97408	03/28/2024	PEST CONTROL	357-9557-795-18-00-62	80.00	
	ARMED FORCE PEST CONTROL	97514	04/01/2024	PEST CONTROL	357-9557-795-18-00-60	125.00	
	ARMED FORCE PEST CONTROL	97809	04/08/2024	PEST CONTROL	357-9557-795-18-00-63	20.00	
	ARMED FORCE PEST CONTROL	97923	04/10/2024	PEST CONTROL	357-9557-795-18-00-63	90.00	
	VERIZON WIRELESS	9960196351	03/26/2024	CELLULAR SVC ME 04/26/24	357-9557-795-12-00-60	814.22	
	STREAMLINE	D933AAE6-0014	04/01/2024	WEBSITE HOSTING MB 04/01/24	357-9557-795-28-30-60	355.00	
	A-Z BUS SALES INC	INVSAC18417	04/02/2024	VEHICLE REPAIR	357-9557-795-17-00-62	460.00	
	LN CURTIS AND SONS	PINV890186	04/05/2024	WILDLAND GEAR & FIRE HOSE	357-9557-795-28-30-GA	19,975.89	RES 2023-24-15 VFC 7GF23114
	LN CURTIS AND SONS	PINV890191	04/05/2024	FIRE HOSE	357-9557-795-28-30-62	3,709.34	
	ALL SAFE INDUSTRIES	SO-15911	04/03/2024	GAS MONITOR REGULATOR	357-9557-795-28-30-62	710.87	
					SUBTOTAL	146,735.95	

Journals		Budget Exp Acct	Inv Total Req No / Descr 2
	Maintenance-Equipment		
11207		357-9557-795-17-00-60	-4,895.58
11207		357-9557-795-17-00-64	-4,895.57
11227		357-9557-795-17-00-60	-555.26
11227		357-9557-795-17-00-60	-15.96
11229		357-9557-795-17-00-60	-1,500.00
	Special Dept Ambulance Exp		
11110		357-9557-795-28-48-63	-435.91
11110		357-9557-795-28-48-63	-43.12
11110		357-9557-795-28-48-63	-348.23
11110		357-9557-795-28-48-63	-3,878.37
11207		357-9557-795-28-48-62	-634.68
11229		357-9557-795-28-48-62	-500.00
11260		357-9557-795-28-48-62	-2,500.00
11260		357-9557-795-28-48-62	-107.25
	Autos & Light Trucks		
11207		357-9557-795-62-72-60	4,895.58
11207		357-9557-795-62-72-64	4,895.57
11227		357-9557-795-62-72-60	555.26
11227		357-9557-795-62-72-60	15.96
11229		357-9557-795-62-72-60	1,500.00
	Cap FA-Eqt Other		
11110		357-9557-795-62-74-62	435.91
11110		357-9557-795-62-74-62	43.12
11110		357-9557-795-62-74-62	348.23
11110		357-9557-795-62-74-62	3,878.37
11207		357-9557-795-62-74-62	634.68
11229		357-9557-795-62-74-62	500.00
11260		357-9557-795-62-74-62	2,500.00
11260		357-9557-795-62-74-62	107.25
	Salaries & Wages-Permanent		
PPE20240331		357-9557-795-01-11-D	400.00
	Salaries & Wages-Temporary		
PPE20240331		357-9557-795-01-12-F	4,599.00
PPE20240331		357-9557-795-01-12-OF	2,721.60
PPE20240331		357-9557-795-01-12-O	500.00
PPE20240331		357-9557-795-01-12-OO	1,244.44
PPE20240331		357-9557-795-01-12-E	819.00
PPE20240331		357-9557-795-01-12-E	120.00
PPE20240331		357-9557-795-01-12-OE	680.92
PPE20240331		357-9557-795-01-12-C	410.00
PPE20240331		357-9557-795-01-12-OC	1,541.62
PPE20240331		357-9557-795-01-12-OS	3,219.19
PPE20240331		357-9557-795-01-12-I	221.00
	Salaries & Wages-Overtime		
PPE20240331		357-9557-795-01-13-F	2,449.44
PPE20240331		357-9557-795-01-13-O	352.20
PPE20240331		357-9557-795-01-13-E	1,514.46

Journals		Budget Exp Acct	Inv Total Req No / Descr 2
PPE20240331		357-9557-795-01-13-C	715.35
	FICA/Medicare-Emplyr Share		
PPE20240331		357-9557-795-02-21-MD	5.80
PPE20240331		357-9557-795-02-21-FD	24.80
PPE20240331		357-9557-795-02-21-MF	141.67
PPE20240331		357-9557-795-02-21-FF	605.73
PPE20240331		357-9557-795-02-21-MO	30.40
PPE20240331		357-9557-795-02-21-FO	129.99
PPE20240331		357-9557-795-02-21-ME	45.45
PPE20240331		357-9557-795-02-21-FE	194.34
PPE20240331		357-9557-795-02-21-MC	38.67
PPE20240331		357-9557-795-02-21-FC	165.35
PPE20240331		357-9557-795-02-21-MS	53.93
PPE20240331		357-9557-795-02-21-FS	230.60
PPE20240331		357-9557-795-02-21-MI	3.20
PPE20240331		357-9557-795-02-21-FI	13.70
	Insurance		
PPE20240331		357-9557-795-03-30-C	500.00
	Unemployment Insurance		
PPE20240331		357-9557-795-03-31-ED	0.40
PPE20240331		357-9557-795-03-31-DD	6.81
PPE20240331		357-9557-795-03-31-EF	7.98
PPE20240331		357-9557-795-03-31-DF	135.82
PPE20240331		357-9557-795-03-31-EO	2.10
PPE20240331		357-9557-795-03-31-DO	35.64
PPE20240331		357-9557-795-03-31-EC	2.67
PPE20240331		357-9557-795-03-31-DC	45.34
PPE20240331		357-9557-795-03-31-EI	0.22
PPE20240331		357-9557-795-03-31-DI	3.76
	Payroll Clearing		
PPE20240331		357-9557-795-09-00-00	-23,728.09
PPE20240331		357-9557-795-09-00-AD	-204.50
			0.00

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	3,600.00	2,700.00	57.14	400.00
01-12	Salaries & Wages-Temporary	115,500.00	115,500.00	79,483.73	36,016.27	68.82	16,076.77
01-13	Salaries & Wages-Overtime	36,750.00	36,750.00	5,638.31	31,111.69	15.34	5,031.45
02-21	FICA/Medicare-Emplyr Share	12,600.00	12,600.00	7,047.34	5,552.66	55.93	1,683.63
03-30	Insurance	35,595.00	35,595.00	13,673.91	21,921.09	38.42	1,298.31
03-31	Unemployment Insurance	5,250.00	5,250.00	1,061.60	4,188.40	20.22	240.74
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	43,906.40	-43,906.40	N/A	0.00
11-00	Clothing & Personal Supplies	25,200.00	25,200.00	11,608.72	13,591.28	46.07	0.00
12-00	Communications	23,100.00	23,100.00	7,015.56	16,084.44	30.37	814.22
13-00	Food	2,625.00	2,625.00	2,844.71	-219.71	108.37	887.31
14-00	Household Expense	15,750.00	15,750.00	5,294.80	10,455.20	33.62	381.54
15-10	Insurance-Other	63,000.00	63,000.00	56,688.00	6,312.00	89.98	0.00
17-00	Maintenance-Equipment	84,000.00	84,000.00	66,243.09	17,756.91	78.86	-8,415.32
18-00	Maint-Bldgs & Imprvmts	92,014.00	92,014.00	25,766.28	66,247.72	28.00	4,248.28
19-40	Medical Expense	48,825.00	48,825.00	32,892.20	15,932.80	67.37	6,776.89
20-00	Memberships	6,510.00	6,510.00	1,700.00	4,810.00	26.11	0.00
22-70	Office Supplies	3,150.00	3,150.00	2,529.38	620.62	80.30	24.66
22-71	Postage	2,751.00	2,751.00	532.43	2,218.57	19.35	497.92
23-80	Professional, Specialized Svc	4,658,761.00	4,621,992.00	2,777,551.48	1,844,440.52	60.09	6,062.98
24-00	Publications & Legal Ntcs	1,155.00	1,155.00	255.01	899.99	22.08	107.66
27-00	Small Tools & Instruments	3,675.00	3,675.00	213.06	3,461.94	5.80	0.00
28-30	Special Dept Supp & Svcs	79,720.00	289,534.00	166,077.57	123,456.43	57.36	56,741.73
28-48	Special Dept Ambulance Exp	208,600.00	451,053.00	393,900.62	57,152.38	87.33	14,728.08
29-50	Transportation & Travel	10,500.00	10,500.00	3,822.40	6,677.60	36.40	25.76
30-00	Utilities	100,000.00	100,000.00	71,391.13	28,608.87	71.39	6,608.98
38-00	Inventory Items	21,000.00	21,000.00	3,880.61	17,119.39	18.48	2,182.67
48-00	Taxes & Assessments	210.00	210.00	132.69	77.31	63.19	0.00
61-60	Bldgs & Imprv	0.00	36,769.00	36,769.00	0.00	100.00	0.00
62-72	Autos & Light Trucks	0.00	190,000.00	144,414.66	45,585.34	76.01	11,862.37
62-74	Cap FA-Eqt Other	0.00	274,419.00	274,418.70	0.30	100.00	73,492.66
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	6,647,514.00	4,307,781.71	2,339,732.29	64.80	201,759.29
** Grand Total		5,693,642.00	6,647,514.00	4,307,781.71	2,339,732.29	64.80	201,759.29

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

Revenue	Account	FUND 357 OPERATING	Orig Budget	Adj Budget	YTD Mar	Unenc	% of Budget	Pending Rev
	357-9557-411 10-10	Property Taxes-Current Secured	1,678,000.00	1,678,000.00	938,641.44	739,358.56	55.94%	
	357-9557-411 10-20	Property Taxes-Current Unsecured	34,000.00	34,000.00	36,811.23	-2,811.23	108.27%	
	357-9557-411 10-25	Property Taxes-Supp 813-Current	0.00	0.00	6,495.23	-6,495.23	100.00%	
	357-9557-411 10-35	Property Taxes-Supp 813-Prior	0.00	0.00	6,034.95	-6,034.95	100.00%	
	357-9557-411 10-40	Property Taxes-Prior Unsecured	0.00	0.00	1,445.29	-1,445.29	100.00%	
	357-9557-422 21-60	Permits-Other	14,000.00	14,000.00	12,637.00	1,363.00	90.26%	759.00
	357-9557-441 42-01	Revenue from Use of Money-Interest	26,000.00	26,000.00	97,649.65	-71,649.65	375.58%	
	357-9557-453 54-60	State Aid-HOPTR	13,000.00	13,000.00	6,236.16	6,763.84	47.97%	
	357-9557-453 54-90	State Aid-Other	35,000.00	35,000.00	15,820.86	19,179.14	45.20%	
	357-9557-455 55-40	Other Federal-Disaster Relief	0.00	0.00	14,109.70	-14,109.70	100.00%	
	357-9557-456 56-30	Other Government Agencies-Other	84,080.00	293,894.00	114,003.28	179,890.72	38.79%	5,000.00
	357-9557-465 68-60	Public Protection-Instnl Care & Svc (Amb)	400,000.00	400,000.00	546,552.87	-146,552.87	136.64%	50,862.18
	357-9557-466 69-29	Other Current Services-Fire Protection	2,000,000.00	2,000,000.00	1,388,989.02	611,010.98	69.45%	
	357-9557-491 79-50	Other-Revenue - Prior Year	0.00	0.00	198,728.56	-198,728.56	100.00%	
	357-9557-491 79-70	Other-Sales - Miscellaneous	0.00	0.00	0.00	0.00	0.00%	
	357-9557-492 79-90	Other Revenue-Miscellaneous	0.00	0.00	556.06	-556.06	100.00%	
	357-9557-492 79-91	Other Revenue-Cancelled Checks	0.00	0.00	0.00	0.00	0.00%	
	357-9557-492 79-92	Other Revenue-Insurance Rebates	0.00	0.00	3,230.49	-3,230.49	100.00%	
	357-9557-492 79-93	Other Revenue-Insurance Proceeds	0.00	0.00	0.00	0.00	0.00%	
	357-9557-502 81-22	Operating Transfers-Transfers-In	0.00	227,186.00	227,186.00	0.00	100.00%	
		TOTAL REVENUE	4,284,080.00	4,721,080.00	3,615,127.79	1,105,952.21	76.57%	56,621.18

Revenue	Account	FUND 366 FIRE MITIGATION FEE	Orig Budget	Adj Budget	YTD Feb	Unenc	% of Budget	Pending Rev
	366-0000-441 42-01	Revenue from Use of Money-Interest	0.00	0.00	3,348.86	-3,348.86	100.00%	
	366-0000-461 66-15	Charges for Svc-Fire Mitigation	0.00	0.00	81,441.63	-81,441.63	100.00%	5,980.00
	366-0000-492 81-23	Operating Transfers-Transfers-Out	0.00	0.00	-227,186.00	227,186.00	100.00%	
		TOTAL REVENUE	0.00	0.00	-142,395.51	142,395.51	100.00%	5,980.00
	390 00-00	Fund 366 Balance (FY beg. 07/01/23)			277,575.04	277,575.04		
		TOTAL FUND EQUITY (03/31/24)			135,179.53	135,179.53		

Run Date: 04/11/2024 07:07:20pm
 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	6,436,976.01
* Current Asset accts Subtotal		
Equity accts		
Fund Balance	357-9557-390-00-00-00	1,233,780.01
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	942,940.00
* Equity accts Subtotal		
** 357 Subtotal		
366 FUND: So Lk Co Fire Mitigation		
Current Asset accts		
Cash	366-0000-100-00-00-00	135,179.53
* Current Asset accts Subtotal		
Equity accts		
Fund Balance	366-0000-390-00-00-00	135,179.53
* Equity accts Subtotal		
** 366 Subtotal		
*** Grand Total		

*** END OF REPORT ***

COUNTY OF LAKE
OFFICE OF THE AUDITOR-CONTROLLER

COUNTY OF LAKE

BUDGET TRANSFER

Fiscal Year: 2023-24

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

TRANSFER TO:

From: Fund <u>357</u> Dept <u>9557</u>	To: Fund <u>357</u> Dept <u>9557</u>	
(000) (0000)	(000) (0000)	
<u>Account</u> (000.00-00)	<u>Account Title</u>	<u>Amount</u>
<u>795-23.80</u>	<u>Professional, Specialized Svc</u>	<u>\$2500</u>
<u>795-23.80</u>	<u>Professional, Specialized Svc</u>	<u>\$7098</u>
<u>795-23.80</u>	<u>Professional, Specialized Svc</u>	<u>\$24786</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

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

to cover unanticipated expenditure: _____

- 1) food expense account for meals during storm staffing events _____
- 2) capital fixed asset-equipment account other for new ambulance mobile comm. equipment, its install & decal and install _____
- 3) special dept. supplies & svcs account for operation force multiplier program items (extinguishers, their brackets & tools) _____

Authorized Department Signature: _____ Date: _____

APPROVED DENIED

CHAIRPERSON, DISTRICT DATE

Auditor-Controller Use Only

Date _____ JE# _____ By: _____