

Felton Fire Protection District
131 Kirby Street, Felton, CA 95018
831-335-4422

AGENDA FOR REGULAR MEETING OF THE BOARD OF DIRECTORS

April 09, 2024 at 6:00 pm

Location: *Felton Fire Station Meeting Room*, 131 Kirby St, Felton California

1.0 Convene Meeting

1.1 Call to Order

1.2 Pledge of Allegiance

1.3 Roll Call

1.4 Approve meeting minutes of regular meeting held March 04, 2024 and Special meetings held March 14, 25 and 26 2024.

1.5 Considerations of Additions to the Agenda

1.6 Oath of Office- new Directors Mark Giblin and Mark Rose

2.0 Public Comment:

Any person may address the Board at this time on any matter not on this agenda within the subject matter jurisdiction of the Felton Fire Protection District. The Board Chair may request that comments be limited to no more than three (3) minutes. Any matter that requires Board action will be referred to staff for a report and action at a subsequent meeting. The Brown Act prohibits the board from taking action on any item not listed on the agenda. If you would like to comment while using Zoom, use the chat function to express interest in making public comment

3.0 Public Hearing: None

4.0 Correspondence:

5.0 Director's Reports:

6.0 Staff Report: Fire Chief report (*included in board packet*)

7.0 Unfinished Business:

7.1 Shared Services Committee update (Anderson/Crandell)

a) Shared Services - update- Scotts Valley & CalFire

b) Shared Services – Ben Lomond meeting request

7.2 Fire Chief Committee update

a) Chief candidate interviews

b) Committee members

7.3 Form 700 updates – Ladd & Gelini leaving office, newly appointed members

8.0 New Business:

8.1 FY22/23 Audit Report – accept and approve

8.2 Felton SOP & Policy Manual update – review and approve

8.3 FY 2024-2025 Budget - discussion

9.0 Approve paid vendor claims for the month of March 2024

10.0 Closed Session: None

At any time during the regular meeting, the Board may adjourn to a closed session to consider land negotiations, litigation, and personnel matters or to discuss with legal counsel matter within the attorney-client privilege. Authority: Gov. Code Section: 54956.8, 54956.9 and 54957.

11.0 Set date for the next meeting: May 06, 2024 @ 6 pm Location in person @ Felton Fire Station

12.0 Adjourn

Felton Fire Protection District will accommodate persons with disabilities. Please phone the fire station and communicate your specific needs. Any person may comment on any agenda item and must be recognized by the Board Chair prior to comment. Anyone speaking must state their name for the record. **Posted April 04, 2024**



FELTON FIRE PROTECTION DISTRICT

131 Kirby Street, Felton CA 95018 831 335-4422

Regular Meeting Minutes

Of The Board of Directors

March 04, 2024

Location: *Felton Fire Station Meeting Room, 131 Kirby St, Felton California*

1.0 Convene Meeting:

1.1 Call to Order: Meeting was called to order by Chairperson Jim Anderson at 6:01 p.m.

1.2 Pledge of Allegiance

1.3 Roll Call: Directors J. Anderson, N. Crandell, M. Shults

Staff: Chief Walters, L. Dennis

Absent: R. Gelini, D. Ladd

Guests: Don Jarvis, Capt. Samantha Moeller, Capt. Ian Jones, Renee Fenker, Nathan Fenker, Adam Hensleigh

1.4 Approve meeting minutes of the Regular Meeting held on February 12, 2024.

Director Crandell requested one correction on page 5 regarding specifying "medical insurance costs". Regular meeting minutes approved as written with noted amendment on motion by Director Crandell and second by Director Shults and passed.

Ayes: Directors Anderson, Crandell, and Shults

Noes: none

Abstain: none

Absent: Ladd, Gelini

1.5 Considerations of Additions to the Agenda: None.

2.0 Public Comment: Adam Hensleigh inquired about community outreach done for recruiting.

Suggested ads or other resources. Provided a flyer to the Chief with some ideas and resources for recruiting. He stated that he felt we should be going for a tax measure or

property assessment to generate funding, and that as a resident he was very concerned. Director Crandell commented that we missed the window for a bond this time, it's a lengthy

process, but we will look into doing it next term. Some discussion regarding tax measures and revenue followed.

3.0 Public Hearing: None

4.0 Correspondence:

4.1 Letter to Directors (Isaac Blum included in packet).

Director Crandell read a letter of intent received from Isaac Blum regarding the interim Chief position. He added this is a 4-day pr week, potential immediate solution. Some discussion followed. Directors Anderson and Crandell agreed to arrange to meet with him to discuss. Renee Fenker stressed having discussions with the squad regarding past interactions.

4.2 Executive Services Letter to County Fire Chiefs (sent- included in packet)

Chief Walters reported he completed the letter and sent it out to the Chiefs. He received response communications from Scotts Valley, Central and one is coming from County Fire.

5.0 Directors Reports:

5.1 Executive Services Committee (Anderson/ Crandell).

Director Crandell reported they have a meeting scheduled with Scotts Valley on March 11 to include their board representatives and Chief.

5.2 Fire Chief Committee (Ladd/ Shults)

He's been unable to meet with Director Ladd. Director Shults reported he has had no luck. He sees the affordability of a Chief as a big issue, they need to do more work.

6.0 Staff Report: Fire Chief report (included in board packet)

Chief Walters provided a written report in the board package. He provided some additional updates:

Staffing -staffing continues about the same as last month.

Apparatus -all apparatus is in service. The LP15 is 40 weeks out. The LUCAS device should be here soon. The Type 6 is under construction and Captain Jones made a trip up there to deliver the electronics to them.

Training -continuing to work on developing more driver/operators.

Responses-reflex times are down. Today he made some operational changes to see if it improves. Director Crandell asked if the 3 newly hired people aren't helping this? Chief replied that the 2 positions are still in the process of being filled.

7.0 Unfinished Business:

7.1 Felton Fire Hats – Director Ladd

No report, Director Ladd was absent.

7.2 Day Shift Staffing – Staff Report on Staffing Schedule options – Capt. Jones

Chief Walters explained they've been working out scheduling options. Ian, Jason and Aidan worked out details and math and came up with several versions. Captain Jones provided and reviewed 3 options, explaining the benefits and drawbacks of each. He stated the staff group recommended the "4 on/ 4 off" schedule and gave the reasons. Discussion and questions followed. Don Jarvis provided a fourth

scheduling version and explained it involved a 24-hour shift within a 28-day cycle, and would result in no overlapping. Don added this should comply with the FSLA exemption for firefighters, but recommends verifying with a labor attorney to be sure. Some additional discussion and clarifications. This won't fix the nighttime coverage situation though. Chief asked the board members what their preferences were and to proceed.

Director Crandell asked Captains Jones and Moeller how they felt about this type of shift scheduling. Captain Moeller responded she is used to years shift-work in emergency medicine and that is what most in this field would look for. Captain Jones agreed and added they want to know what their schedule will be, enabling them to plan. Director Crandell proposed that the Chief vet the legal aspects of Ian's proposed 4 on/ 4 off schedule and then go from there. Once the Chief has it reviewed, we may need a special meeting to approve it. Chief will report back to the board.

Director Anderson commented that we need to watch expenses closely to be able to do this scheduling. Director Crandell added that we then have less to spend on hiring a Chief.

Chief Walters stated that the main concern right now is response to calls. He added that whoever the board brings in needs to be very strong in finances.

Director Anderson stated we will have to hire someone to put together a bond measure for us, which could cost about \$40,000.

7.3 Form 700 filing due by April 1, 2024

Laurie reported that only Directors Crandell and Shults have filed.

8.0 New Business:

8.1 Job Descriptions: Fire Captain, Firefighter, Fire Inspector (Review & approve)

Chief Walters stated the job descriptions need to be finalized, then provided to PERS. The Fire Inspector job description is new, as there was nothing in place before. Director Anderson noted a math discrepancy between what's stated in the MOUs and the job description regarding sick time accrual. The Chief will research.

8.2 Approve new Salary Schedule dated March 04, 2024

The Chief reviewed the new salary schedule which now reflects each of the corrected position titles and the rates for full-time and part-time and will be effective this date. Director Crandell made a motion to accept the new salary schedule effective March 04, 2024. The motion was seconded by Director Shults and passed.

Ayes: Directors Anderson, Crandell, and Shults

Noes: none

Abstain: none

Absent: Ladd, Gelini

8.3 MOU's – Draft updates FC, FF, FI (Review & approve)

Chief Walters explained the MOUs are our contracts with the employees, they will be on file with PERS for consistency. The board members were agreeable with the drafts.

9.0 Approve paid vendor claims for the month of January and February 2024: Board members reviewed the vendor claims in the amount of \$54,056.24 for the months of January and February combined. Director Crandell questioned the vendor payment for pest control. He suggested we contact another vendor to be more economical and will provide contact information to the Chief. Laurie noted the PG&E “true up” payment of over \$6,000 is included in the month of January. Some discussion followed regarding the age and performance of our solar panels. Adam Hensleigh added that PG&E can move the “true up” timing if requested.

Claims were approved as presented on motion by Director Crandell and seconded by Director Shults.

Ayes: Directors Anderson, Crandell, and Shults

Noes: none

Abstain: none

Absent: Ladd, Gelini

Motion carried.

10.0 Closed Session: None

11.0 Set date for the next meeting: Some discussion regarding moving the meeting date a week due to spring break/ Easter week. The next Regular Meeting will be held on **Monday, April 8, 2024 at 6:00 P.M.**

12.0 Adjourn: Director Anderson moved to adjourn the meeting at 7:20 p.m.

Jim Anderson, Chairperson

Attest: Laurie Dennis, Secretary



FELTON FIRE PROTECTION DISTRICT

131 Kirby Street, Felton CA 95018 831 335-4422

Special Board Meeting Minutes

Of The Board of Directors

March 14, 2024

Location: Felton Fire Station 131 Kirby St Felton CA

1. Convene Meeting:

1.1 Call to Order: Meeting was called to order by Chairman Jim Anderson at 5:45 p.m.

1.2 Pledge of Allegiance

1.3 Roll Call: Directors J. Anderson, N. Crandell, M. Shults

Staff: Chief Walters

Absent: D. Ladd, L. Dennis

Guests: None

1.4 Considerations of Additions to the Agenda- none

2.0 Public Comment: None

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3.0 Public Hearing: None

4.0 Directors Reports: None

5.0 Unfinished Business: None

6.0 New Business:

6.1 Weekend Firefighter Stipend Pay – proposed modification

Board members reviewed the document provided by Chief Walters proposing to increase weekend standby stipend shift pay for weekend coverage (FF from \$50 to \$75, Engineer or DO/OP from \$50 to \$100 and Duty Officer from \$100 to \$150). This would be a 30-day trial period beginning March 30. Director Crandell explained the reason behind the adjustment. Discussion was held on pros and cons, and the Chief stated/ clarified that it was paid per pay period. Director Shults made a motion to make the modifications for the 30-day period; it was seconded by Director Crandell and motion carried.

6.2 Set Interview dates for Fire Board applicants

Board members and Chief discussed board candidate interviews. The date was set for Monday, March 25 beginning at 6:00 p.m.

6.3 Change April meeting date from 4/8 to 4/9/24

Board members discussed moving the next regular meeting date to Tuesday, April 9th. All members were in agreement.

7.0 Closed Session: None

8.0 Adjourn: Director Anderson moved to adjourn the meeting at 5:57 p.m.

Jim Anderson, Chairman

Attest: Laurie Dennis, Secretary



FELTON FIRE PROTECTION DISTRICT

131 Kirby Street, Felton CA 95018 831 335-4422

Special Board Meeting Minutes

Of The Board of Directors

March 25, 2024

Location: Felton Fire Station 131 Kirby St Felton CA

1. Convene Meeting:

1.1 Call to Order: Meeting was called to order by Chairman Jim Anderson at 6:00 p.m.

1.2 Pledge of Allegiance

1.3 Roll Call: Directors J. Anderson, N. Crandell, M. Shults

Staff: Chief Walters

Absent: D. Ladd, L. Dennis

Guests: None

1.4 Considerations of Additions to the Agenda- none

2.0 Public Comment: None

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3.0 Public Hearing: None

4.0 Directors Reports: None

5.0 Unfinished Business:

5.1 Fire Chief recruitment – discussion (March 25)

Board directed Chief Walters to arrange interviews with remaining 3 potential interim Chief candidates. Directors Crandell and Anderson will participate also.

6.0 New Business:

6.1 Interviews for 2 Board Director vacancies (March 25 & 26)

Board members conducted two of the three scheduled interviews, asking the determined questions:

- Daniel Davis 06:02 to 6:15 p.m.

- Renee Fenker 6:16 to 6:36 p.m.

- Luke Moeller was unable to attend.

7.0 Closed Session: None

8.0 Adjourn: Director Anderson moved to adjourn the meeting at 6:50 p.m.

The Special Meeting for board vacancy interviews will be continued March 26th at 6:00 for three additional candidates.

Jim Anderson, Chairman

Attest: Laurie Dennis, Secretary



FELTON FIRE PROTECTION DISTRICT

131 Kirby Street, Felton CA 95018 831 335-4422

Special Board Meeting Minutes

Of The Board of Directors

March 26, 2024

Location: Felton Fire Station 131 Kirby St Felton CA

1. Convene Meeting:

1.1 Call to Order: Meeting was called to order by Chairman Jim Anderson at 6:03 p.m. The board meeting will continue the interview process and selection of board members to fill two vacancies.

1.2 Pledge of Allegiance

1.3 Roll Call: Directors J. Anderson, N. Crandell, M. Shults

Staff: Chief Walters

Absent: D. Ladd, L. Dennis

Guests: None

1.4 Considerations of Additions to the Agenda- none

2.0 Public Comment: None

Any person may address the Board at this time on any matter not on this agenda within the subject matter jurisdiction of the Felton Fire Protection District. The Board Chair may request that comments be limited to no more than three (3) minutes. Any matter that requires Board action will be referred to staff for a report and action at a subsequent meeting. The Brown Act prohibits the board from taking action on any item not listed on the agenda. If you would like to comment while using Zoom, use the chat function to express interest in making public comment

3.0 Public Hearing: None

4.0 Directors Reports: None

5.0 Unfinished Business:

5.1 Fire Chief recruitment – discussion (March 25)

6.0 New Business:

6.1 Interviews for 2 Board Director vacancies (March 25 & 26)

Board members conducted three scheduled interviews, asking the determined questions:

- Mark Rose 06:05 to 6:21 p.m.

- Mark Giblin 6:24 to 6:34 p.m.

- Leland Takemoto 6:40 to 7:08 p.m.

7.0 Closed Session: The board went into closed session at 7:15 to review and discuss the applicants from both nights.

Director Anderson reopened the meeting at 7:28 p.m. Director Crandell made a motion to appoint Mark Rose and Mark Giblin to fill the two board vacancies. Director Shults seconded the motion and it passed. Director Anderson will contact all of the applicants regarding the outcome.

Director Anderson closed the open meeting and the board went into closed session again at 7:30 p.m. to discuss contract services.

The meeting was reopened at 8:30 with no reportable action.

8.0 Adjourn: Director Anderson moved to adjourn the meeting at 8:30 p.m.

Jim Anderson, Chairman

Attest: Laurie Dennis, Secretary

Felton Fire Protection District

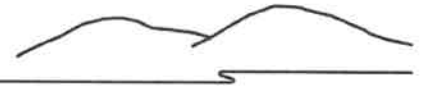
FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2022

and

June 30, 2023



Felton Fire Protection District

INDEPENDENT AUDITOR'S REPORT

Opinions

We have audited the accompanying financial statements of Felton Fire Protection District as of and for the year-ended June 30, 2022 and June 30, 2023, as listed in the Table of Contents. In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Felton Fire Protection District as of June 30, 2022 and June 30, 2023, and the respective changes in financial position, and cash flows where applicable for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

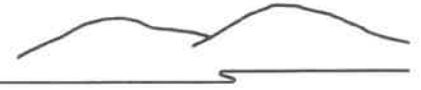
Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud



may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

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

PNPCPA

Felton Fire Protection District

**Audit Report
June 30, 2022
and
June 30, 2023**

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Felton Fire Protection District

Management's Discussion and Analysis for Fiscal Years Ended June 30, 2022 and June 30, 2023

As management of the Felton Fire Protection District ("the District"), our discussion and analysis of the financial performance of the District offers readers of these financial statements an overview of the District's financial activities for the year ended June 30, 2022 and June 30, 2023, based on currently known facts, decisions, or conditions, as well as a comparative analysis of changes in the District's financial position between FY 2021-2022 and FY 2022-2023. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

Financial Highlights

- The assets of the District exceeded its liabilities by \$2,813,866 (net position) at the close of fiscal June 30, 2022. Unrestricted net position, which is normally used to meet the District's ongoing obligations to its creditors, was \$1,520,469 at June 30, 2022.
- The assets of the District exceeded its liabilities by \$2,600,707 (net position) at the close of fiscal June 30, 2023. Unrestricted net position, which is normally used to meet the District's ongoing obligations to its creditors, was \$1,382,058 at June 30, 2023.
- The District's total net position increased/(decreased) by \$270,639 and (213,160) for 2022 and 2023 respectively.
- Short-term liabilities (accounts payable, interest and accrued expenses) decreased (\$824). The District's long-term liabilities increased \$289,673 (pension).

Using This Annual Report - Overview of the Financial Statements

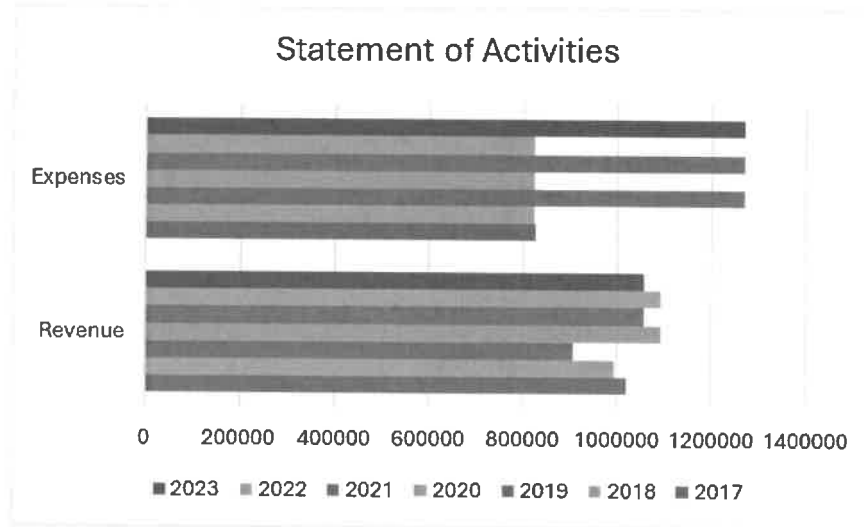
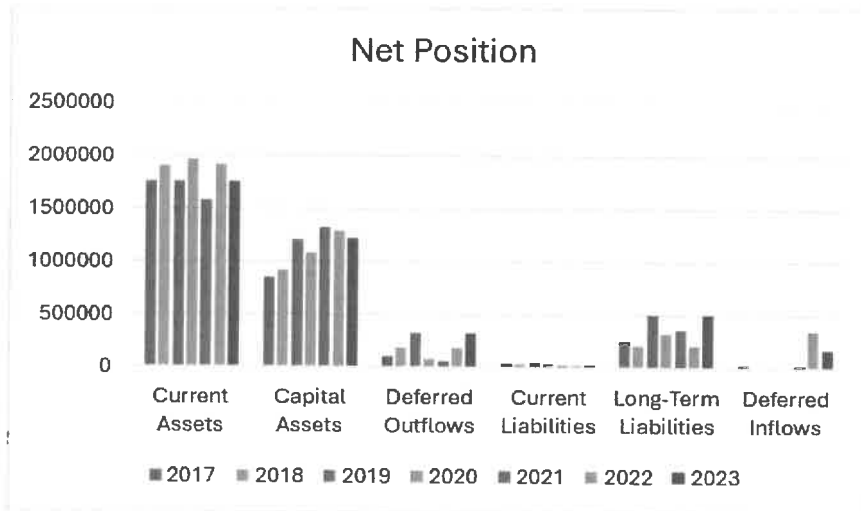
This report consists of several basic financial statements. The Statement of Net Position and the Statement of Activities provide information about the financial activities of the District and present a longer-term view of the District's finances. These statements provide information about the financial activities of the District in a manner similar to private sector companies.

Financial statement notes are an important part of the basic financial statements. They provide the readers additional information required by Generally Accepted Accounting Principles.

Government-wide Financial Statements

The financial provide readers with a broad overview of the District as a whole and about its activities for the current period. They include all assets and liabilities using the accrual basis of accounting. In this method, all the current year's revenues and expenses are considered regardless of when cash is paid or received.

The Statement of Net Position represents the difference between all the District's assets and liabilities and the Statement of Activities reports the changes in net position during the fiscal year. Examining net position is an effective way to measure the District's financial health or position. Increases and decreases in net position is a good indicator of whether the District's financial position is improving or deteriorating



Budget vs Actual

The Statement of Revenues, Expenses and Changes in Fund Net Position Budget and Actual shows a comparison. The budget is based on anticipated cash flows.

Capital Asset and Debt Administration

Capital Assets

At the end of fiscal year 2022-2023, the District had \$2,563,964 invested in a range of capital assets, including land, structures, vehicles and equipment.

Economic Factors and Next Year's Budget

The goal for FY 2022-2023 is to continue providing for the safety of the community, safety of District employees and being good stewards of District assets. The FY 2022-2023 budgets reflect such by projecting continued expenditures in personal protective equipment, training, and maintenance of

facilities, equipment and vehicles. The District is incurring increased costs in salaries / benefits, utilities and fuel.

Although the District experienced financial growth, the District needs to be aware of external factors that affect the largest cost; wages and benefits. There also is the continuing need to replace vehicles, equipment, and major maintenance projects. The long-term effect of these concerns is routinely reviewed and analyzed when preparing extended projections. The board and staff members use the projections as a basis to gain efficiencies on a number of different levels.

CalPERS Retirement Program

The District currently provides CalPERS retirement plans for four basic employee groups: Safety Classic (3% at age 55). The distinction of Classic are CalPERS members prior to January 1, 2013 and Non-Classic are CalPERS members January 1, 2013 and thereafter. Since our plans each had fewer than 100 active members as of June 30, 2003, we were required to participate in a risk pool. At the time of joining the risk pool, a side fund (unfunded asset liability) was created to account for the difference between the funded status of the pool and the funded status of our plans.

The unfunded asset liability (UAL) for the District plans, including side funds, as of the following measurement dates, are:

	2023	2022	2021	2020	2019	2018	2017	2016	2015
SAFETY									
Proportion of the net pension liability	0.007300%	0.00603%	0.005520%	0.00518%	0.004930%	0.00479%	0.004679%	0.00436%	0.00287%
Proportionate share of the net pension liability	\$ 501,330	\$ 211,657	\$ 367,798	\$ 323,538	\$ 289,453	\$ 286,481	\$ 242,326	\$ 179,670	\$ 178,658
Covered - employee payroll - measurement period	\$ 319,627	\$ 245,009	\$ 258,899	\$ 234,096	\$ 208,939	\$ 180,353	\$ 176,531	\$ 175,400	\$ 173,567
Proportionate share of the net pension liability as a percentage of covered payroll	156.85%	86.39%	142.06%	138.21%	138.53%	158.84%	137.27%	102.43%	102.93%
Plan fiduciary net position as a percentage of the total pension liability	76.03%	88.80%	79.86%	78.22%	79.29%	76.68%	77.54%	82.21%	68.52%
Contractually required contribution (actuarially determined)	\$ 103,056	\$ 80,845	\$ 45,153	\$ 38,180	\$ 47,773	\$ 44,901	\$ 38,248	\$ 35,797	\$ 34,677
Contributions in relation to the actuarially determined contributions	103,056	80,845	45,153	38,180	47,773	44,901	38,248	35,797	34,677
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered - employee payroll - fiscal year	\$ 308,872	\$ 319,627	\$ 245,009	\$ 258,899	\$ 234,096	\$ 208,939	\$ 180,353	\$ 176,531	\$ 175,400
Contributions as a percentage of covered - employee payroll	33.37%	25.29%	18.43%	14.75%	20.41%	21.49%	21.21%	20.28%	19.77%
Notes to Schedule:									
Valuation date:	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013

GASB 68 modified the reporting requirements for UAL. For accounting valuations, the fiduciary net position includes, if applicable, deficiency reserves, fiduciary self-insurance and OPEB expenses. These amounts are excluded for rate setting in the funding actuarial valuation. Differences may also result from early CAFR closing and final reconciled reserves.

The District's management continues to carefully monitor the condition of our pension funds and the discount rate. It is not possible to accurately predict the market's future impact on CalPERS, but prior disappointing investment returns and resulting discount rate reduction shows the cause and effect relationship.

Other Fiscal Matters

As always, the District actively pursues as many sources of funding as are available to us (including grants) to ensure that during these challenging economic times our level of service to the public remains at the high level we have all come to expect.

Requests for Information

This financial report is designed to provide a general overview of the Felton Fire Protection District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the General Manager, Felton Fire Protection District, 131 Kirby St, Felton, CA 95018

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GOVERNMENT FUNDS FINANCIAL STATEMENTS

Felton Fire Protection District

**Balance Sheet
June 30, 2022
and
June 30, 2023**

	2022	2023
	<u>General Fund</u>	<u>General Fund</u>
<u>ASSETS</u>		
<u>Assets:</u>		
Cash	\$ 1,741,703	\$ 1,616,690
Accounts Receivable	-	-
Deposits & Prepaid Expenses	-	-
TOTAL ASSETS	<u>1,741,703</u>	<u>1,616,690</u>
<u>LIABILITIES & FUND BALANCES</u>		
<u>Liabilities:</u>		
Accounts Payable	3,840	5,632
Accrued Payroll	<u>22,860</u>	<u>22,961</u>
TOTAL LIABILITIES	<u>26,700</u>	<u>28,593</u>
<u>Fund Balances:</u>		
Unassigned	1,714,803	1,587,897
Unspendable	200	200
Committed	<u>-</u>	<u>-</u>
Total Fund Balance	<u>1,715,003</u>	<u>1,588,097</u>
<u>TOTAL LIABILITIES & FUND BALANCE</u>	<u>\$ 1,741,703</u>	<u>\$ 1,616,690</u>

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

Felton Fire Protection District

**Statement of Revenues, Expenditures & Change in Fund Balance
For the Year Ended
June 30, 2022
and
June 30, 2023**

<u>REVENUE</u>	2022	2023
	<u>General Fund</u>	<u>General Fund</u>
Tax Revenue	\$ 929,946	\$ 987,298
Strike Team Reimbursements	-	-
Charges for Service	500	750
Interest & Investment Earnings	7,082	27,311
License & Permits	40,122	38,497
Grants & Contributions	-	-
Miscellaneous	116,454	2,387
TOTAL REVENUE	<u>1,094,104</u>	<u>1,056,243</u>
<u>EXPENDITURES</u>		
Capital Assets	30,874	2,439
Debt Service:		
Principle	-	-
Interest	-	-
Salaries and Employee Benefits	642,840	922,476
Repairs and Maintenance	60,162	58,554
Insurance	27,345	29,050
Services, Supplies and Refunds	164,137	170,630
TOTAL EXPENDITURES	<u>925,358</u>	<u>1,183,149</u>
Excess (Deficit) Revenues over Expenditures	<u>168,746</u>	<u>(126,906)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>168,746</u>	<u>(126,906)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>1,546,257</u>	<u>1,715,003</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 1,715,003</u>	<u>\$ 1,588,097</u>

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Felton Fire Protection District

**Statement of Net Position
June 30, 2022
and
June 30, 2023**

<u>ASSETS</u>	<u>2022</u>	<u>2023</u>
<u>Current Assets:</u>		
Cash	\$ 1,741,703	\$ 1,616,690
Accounts Receivable	-	-
Lease Receivable	169,012	132,757
Deposits & Prepaid Expenses	13,673	14,526
Total Current Assets	<u>1,924,388</u>	<u>1,763,973</u>
<u>Capital Assets:</u>		
Land	6,250	6,250
Buildings & Improvements	557,067	557,067
Firefighting Equipment	2,000,647	2,000,647
Construction in Progress	-	-
Less: Accumulated Depreciation	<u>(1,270,567)</u>	<u>(1,345,315)</u>
Total Capital Assets	<u>1,293,397</u>	<u>1,218,649</u>
TOTAL ASSETS	<u>3,217,785</u>	<u>2,982,622</u>
<u>DEFERRED OUTFLOW</u>		
GASB 68 Pension	<u>185,217</u>	<u>329,553</u>
TOTAL DEFERRED OUTFLOW	<u>185,217</u>	<u>329,553</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>3,403,002</u>	<u>3,312,175</u>
<u>LIABILITIES</u>		
<u>Current Liabilities:</u>		
Accounts Payable	3,840	5,632
Accrued Payroll Liabilities	22,860	22,961
Accrued Compensated Absences	4,450	1,733
Total Current Liabilities	<u>31,150</u>	<u>30,326</u>
<u>Long-term Liabilities:</u>		
Net Pension Liability	<u>211,657</u>	<u>501,330</u>
Total Long-term Liabilities	<u>211,657</u>	<u>501,330</u>
TOTAL LIABILITIES	<u>242,807</u>	<u>531,656</u>
<u>DEFERRED INFLOWS</u>		
Lease	169,012	132,757
GASB 68 Pension	177,317	47,055
TOTAL DEFERRED INFLOWS	<u>346,329</u>	<u>179,812</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS	<u>589,136</u>	<u>711,468</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	1,293,397	1,218,649
Unrestricted	<u>1,520,469</u>	<u>1,382,058</u>
TOTAL NET POSITION	<u>\$ 2,813,866</u>	<u>\$ 2,600,707</u>

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

**FELTON FIRE PROTECTION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**

	June 30, 2022	June 30, 2023
Total Fund Balances - Governmental Funds	\$ 1,715,003	\$ 1,588,097
Capital Assets used in Governmental Funds are not financial resources and therefore are not reported as assets in the Governmental Funds.		
Total Historical Cost of Capital Assets	2,563,964	2,563,964
Less: Accumulated Depreciation	(1,270,567)	(1,345,315)
Long-term receivables are not due in the current period and therefore, are not reported as assets in the governmental funds.	169,012	132,757
Prepaid expenses, some expenditures not due & payable within the current period were paid, those amounts are shown as expended in the governmental funds	13,673	14,526
Compensated Absences are reported in the Government-Wide Statement of Net Assets, but they do not require the use of current financial resources. Therefore, the liability is not reported in Governmental Funds.	(4,450)	(1,733)
Deferred Outflows not due and receivable in the current period and therefore are not reported as an asset in the governmental funds. This is comprised of GASB 68 Pension Outflows. Deferred Outflows at June 30 was:	185,217	329,553
Deferred Inflows are not due in the current period and therefore, are not reported as liabilities in the governmental funds. This is comprised of GASB 68 Pension Inflows. Deferred Inflows at June 30 was:	(346,329)	(179,812)
Long-term liabilities are not due in the current period and therefore, are not reported as liabilities in the governmental funds.	(211,657)	(501,330)
Net Position	\$ 2,813,866	\$ 2,600,707

The accompanying notes are an integral part of these financial statements

Felton Fire Protection District
Statement of Activities
For the Year-Ended
June 30, 2022
and
June 30, 2023

2022					
	Expenses	Operating Revenues			Excess of Revenues/(Expenses)
		Charges for Services	Strike Team Reimbursements	Grants and Contributions	
<u>Governmental Activities</u>					
Public Protection	\$ 760,507	\$ 500	\$ -	\$ -	\$ (760,007)
Depreciation (Unallocated)	62,958	-	-	-	(62,958)
Total Governmental Activities					(822,965)
General Revenues:					
Tax Revenue					929,946
Interest & Investment Earnings					7,082
License, Permits & Rents					40,122
Miscellaneous					116,454
Total General Revenues					1,093,604
NET CHANGE IN NET POSITION					270,639
NET POSITION, BEGINNING OF YEAR					2,543,227
NET POSITION, END OF YEAR					\$ 2,813,866
2023					
	Expenses	Operating Revenues			Excess of Revenues/(Expenses)
		Charges for Services	Strike Team Reimbursements	Grants and Contributions	
<u>Governmental Activities</u>					
Public Protection	\$ 1,194,654	\$ 750	\$ -	\$ -	\$ (1,193,904)
Depreciation (Unallocated)	74,748	-	-	-	(74,748)
Total Governmental Activities					(1,268,652)
General Revenues:					
Tax Revenue					987,298
Interest & Investment Earnings					27,311
License, Permits & Rents					38,497
Miscellaneous					2,387
Total General Revenues					1,055,493
NET CHANGE IN NET POSITION					(213,159)
NET POSITION, BEGINNING OF YEAR					2,813,866
NET POSITION, END OF YEAR					\$ 2,600,707

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

FELTON FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

	June 30, 2022	June 30, 2023
Net Change in Fund Balances - Total Governmental Funds	\$ 168,746	\$ (126,906)
Amounts reported for governmental activities in the Statement of Activities are different as follows:		
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets are allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense during the year		
Current Year Capital Outlays	30,874	-
Less: Current Year Depreciation Expense	(62,958)	(74,748)
In the Governmental Funds CalPers expenditures are measured by the amount of financial resources used, which is the amounts actually paid. In the Government-Wide Statement of Activities, CalPers expenditures are measured by the amounts expensed during the year	128,433	(14,223)
In the Governmental Funds revenues are measured by the amount of financial resources received. In the Government-Wide Statement of Activities, revenues are measured by the amounts earned during the year	-	-
In the Governmental Funds compensated absences (sick pay and vacation) are measured by the amount of financial resources used, which is the amounts actually paid. In the Government-Wide Statement of Activities, compensated absences are measured by the amounts earned during the year	5,544	2,718
In the Governmental Funds expenditures are measured by the amount of financial resources used. In the Government-Wide Statement of Activities, expenses are measured by the amounts incurred during the year	-	-
Change in Net Position of Governmental Activities	\$ 270,639	\$ (213,159)

The accompanying notes are an integral part of these financial statements

FIDUCIARY FUNDS FINANCIAL STATEMENTS

Felton Fire Protection District

**Statement of Fiduciary Net Position
June 30, 2022
and
June 30, 2023**

<u>ASSETS</u>	<u>2022</u>	<u>2023</u>
<u>Current Assets:</u>		
Cash	101,933	116,659
Total Current Assets	<u>101,933</u>	<u>116,659</u>
<u>Capital Assets:</u>		
Firefighting Equipment	23,852	23,852
Less: Accumulated Depreciation	<u>(23,852)</u>	<u>(23,852)</u>
Total Capital Assets	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>101,933</u>	<u>116,659</u>
<u>LIABILITIES</u>		
<u>Current Liabilities:</u>		
Accounts Payable	<u>-</u>	<u>-</u>
Total Current Liabilities	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
<u>NET POSITION</u>		
Breathing support units maintenance fund	42,620	50,380
Education trailer mainenance fund	59,313	66,279
Hose maintenance fund	<u>-</u>	<u>-</u>
TOTAL NET POSITION	<u>\$ 101,933</u>	<u>\$ 116,659</u>

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

Felton Fire Protection District

**Statement of Activities & Change in Fiduciary Net Position - Fiduciary Funds
For the Year Ended
June 30, 2022
and
June 30, 2023**

<u>ADDITIONS</u>	2022	2023
	<u>Fiduciary Fund</u>	<u>Fiduciary Fund</u>
Aid from other government agencies	20,000	20,000
Use of Money and Property	100	417
TOTAL ADDITIONS	<u>20,100</u>	<u>20,417</u>
<u>DEDUCTIONS</u>		
Depreciation	-	-
Services, Supplies and Refunds	6,980	5,691
TOTAL DEDUCTIONS	<u>6,980</u>	<u>5,691</u>
<u>CHANGE IN NET POSITION</u>	<u>13,120</u>	<u>14,726</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	<u>88,813</u>	<u>101,933</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ 101,933</u>	<u>\$ 116,659</u>

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

Felton Fire Protection District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023

Background: The District is an independent special district within the County of Santa Cruz and was established under Health and Safety Code Section 14001 in October 23, 1946 and reorganized in conformity with under Health and Safety Code Section 13801 in September 1966. It is governed by a five-member Board of Directors who are elected to four-year terms by area residents. The District provides fire protection in the Town of Felton and surrounding areas.

Note 1 - Significant Accounting Policies

Accounting Principles

The financial statements of the Felton Fire Protection District(District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the District are described below.

Basis of Accounting and Measurement Focus

The accounts of the District are organized on the basis of funds, or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Financial Statement Presentation

Government-Wide Financial Statements

The District Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of Governmental and Business-Type Activities for the District accompanied by a total column.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the District’s assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-

Felton Fire Protection District

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023

type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

The District's governmental-wide fund balance is classified in the following categories:

Net Investment in Capital Assets - Includes amount of the fund balance that is invested in capital assets net of any related debt.

Restricted - Includes amounts that can be spent only for the specific purposes stipulated by a formal action of the government's highest level of decision-making authority, external resource providers, constitutionally, or through enabling legislation.

Unrestricted - Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The District has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Nonspendable - Includes amounts that are not in a spendable form or are required to be maintained intact.

Restricted - Includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation.

Committed - Includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government take the same formal action that imposed the constraint originally.

Felton Fire Protection District

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023

Assigned - Includes amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates authority.

Unassigned - Includes amounts that are technically available for any purpose and includes all amounts not contained in other classifications.

Fiduciary Fund Financial Statements

The District entered into an arrangement whereby the District reports resources held and administered by the District in a fiduciary capacity for the San Lorenzo Valley Fire Districts Council. Per Definition, the resources held under this arrangement are not available to support the District's own programs. Fiduciary fund financial statements include a statement of net position and a statement on activities and change in net position.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy is to apply restricted net position first.

Budgets and Budgetary Accounting

The District prepares a fiscal year budget in accordance with applicable laws and regulations.

Pooled Cash and Investments

The County sponsors an investment pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the investment pool. Interest earned on the investment pool is distributed to the participating funds monthly using a formula based on the average daily balance of each fund

The California Government Code requires California banks and savings and loan associations to secure the County's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such a collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the County's name.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments were stated at cost, as the fair market value adjustment at the yearend was immaterial.

Felton Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023**

Accounts Receivable

On an accrual basis, revenues are recognized in the fiscal year in which the services are rendered. The District has not established an allowance for uncollectable receivables for Governmental or Grant Funds since prior experience has shown that uncollectable receivables are not significant.

Prepaid Expenditures

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures in the period benefited.

Capital Assets

Capital assets purchased or acquired are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

General Capital Assets	\$300 and or a serviceable life greater than 5 years
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Depreciation on all assets is provided on the straight-line basis over and estimated useful life.

Buildings	40 years
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Equipment	5-20 years
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Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred outflow/inflows of resources, represents an acquisition/disposition of net position that applies to future period(s) and will not be recognized as an outflow/inflow of resources until that time.

Liability for Compensated Absences

The District is required to recognize a liability for employees' rights to receive compensation for future absences. All vacation and vested sick pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position

Property Taxes

The County of Santa Cruz assesses properties, bills, and collects property taxes for the District. Assessed values are determined annually by the County Assessor as of March 1, and become a lien on real property as of that date. Taxes are due November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively. The County bills and collects property taxes and remits them to the District

Felton Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023**

under the state authorized method of apportioning taxes whereby all local agencies, including special districts, receive for the County their respective shares of the amount of ad valorem taxes collected.

Estimates

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

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 2 – Cash

Summary of Cash

	<u>June 30, 2022</u>	<u>June 30, 2023</u>
County Cash	\$ 1,741,503	\$ 1,616,490
Petty Cash	200	200
Deposits in Financial Institutions	-	-
Total	<u>\$ 1,741,703</u>	<u>\$ 1,616,690</u>

Investment Policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The District does not have an investment policy that addresses its interest rate risk, credit risk, and concentration of credit risk.

Investment in the County of Santa Cruz's Investment Pool: The District maintains its cash in County of Santa Cruz's cash and investment pool which is managed by the Santa Cruz County Treasurer. The District's cash balances invested in the Santa Cruz County Treasurer's cash and investment pool are stated at amortized cost, which approximates fair value. Santa Cruz County does not invest in any derivative financial products. The Santa Cruz County Treasury Investment Oversight Committee (Committee) has oversight responsibility for Santa Cruz County's cash and investment pool. The value of pool shares in Santa Cruz County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's position in the pool. Investments held in the County's investment pool are available on demand to the District and are stated at cost, which approximates fair value. This investment is not subject to categorization under GASB No. 3.

Felton Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023**

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating issued by a nationally recognized statistical rating organization. The County's investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Risk: Custodial risk is the risk that the government will not be able to recover its deposits or the value of its investments that are in the possession of an outside party. Custodial credit risk does not apply to a local government's indirect deposits or investment in securities through the use of government investment pools (such as the County's investment pool).

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. The District's deposits were covered by FDIC insurance at June 30, 2023.

Note 3 –Accounts Receivable

On June 30, 2023, the District had \$0 in Accounts Receivable.

On June 30, 2022, the District had \$0 in Accounts Receivable.

Note 5 – Capital Assets

The District believes that sufficient detail of Capital assets balances is provided in the financial statements to avoid obscuring of significant components by aggregation

Note 6 – Compensated Absences

On June 30, 2023, the liability for compensated absences was \$1,733

On June 30, 2022, the liability for compensated absences was \$4,450

Felton Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023**

Note 7 – Lease Commitments

The District leases to a third party a portion of its real property located at 131 Kirby Street under a noncancellable operating lease. The lease commenced on December 1, 1997 with an initial term of five years, at which time the tenant will have an option to renew for an additional five consecutive periods of five years each. The tenant exercised an amended agreement, rent is currently \$3,270 per month

January 1, 2022 PV of Future pyaments	\$	(186,870.33)
June 30, 2022 PV of future payments	\$	(169,012.43)
June 30, 2023 PV of future payments	\$	(132,756.73)
June 30, 2024 PV of future payments	\$	(95,769.08)
June 30, 2025 PV of future payments	\$	(58,034.72)
June 30, 2026 PV of future payments	\$	(19,538.55)
June 30, 2027 PV of future payments	\$	-

Note 8 - Public Employees' retirement Plan:

Plan Description - The Felton Fire Protection District's defined benefit pension plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Felton Fire Protection District's defined benefit pension plan is part if the Public Agency portion of the California Public Employees Retirement System (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements are established by the State statutes within the Public Employees' Retirement Law. The Felton Fire Protection District selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts the benefits though local ordinance (other local methods). CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office - 400 P Street - Sacramento, CA 95814.

Felton Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the PERS and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Summary of Significant Accounting Policies

For Purposes of Measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this Purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report the following timeframes are used.

Validation Date (VD)	June 30, 2020
Measurement Date (MD)	June 30, 2021
Measurement Period (MP)	July 1, 2020 to June 30, 2021
Validation Date (VD)	June 30, 2021
Measurement Date (MD)	June 30, 2022
Measurement Period (MP)	July 1, 2021 to June 30, 2022

General Information about the Pension Plan

Plan Description, Benefits Provided and Employees Covered

The Plan is a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2014 actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS' website under Forms and Publications.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For Public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the

Felton Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023**

estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by the employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution.

Actuarial Methods and Assumptions Used to determine Total Pension Liability

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2022 measurement period was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. The collective total pension liability was based on the following assumptions:

Investment rate of return	6.90%
Inflation	2.30%
Salary increases	Varies by Entry Age and Service
Mortality rate table ¹	Derived using CalPERS' Membership Data for all Funds
Post-retirement benefit increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

¹The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount Rate

To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was

Felton Fire Protection District

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023

set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

Pension Plan Fiduciary Net Position

The plan fiduciary net position disclosed in your GASB 68 accounting valuation report may differ from the plan assets reported in your funding actuarial valuation report due to several reasons. First, for the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included in fiduciary net position. These amounts are excluded for rate setting purposes in your funding actuarial valuation. In addition, differences may result from early CAFR closing and final reconciled reserves.

Allocation of Net Pension Liability and Pension Expense to Individual Plans

A key aspect of GASB 68 pertaining to cost-sharing employers is the establishment of an approach to allocate the net pension liability and pension expense to the individual employers within the risk pool. Paragraph 49 of GASB 68 indicates that for pools where contribution rates within the pool are based on separate relationships, the proportional allocation should reflect those relationships. The allocation method utilized by CalPERS determines the employer's share by reflecting these relationships through the plans they sponsor within the risk pool. Plan liability and asset-related information are used where available, and proportional allocations if individual plan amounts as of the valuation date are used where not available.

Ending Balances - Net Pension Liability & Deferred Outflows/Deferred Inflows of Resources Related to Pensions - 6/30/2022 Reporting Date:		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	-	-
Differences between Expected and Actual Experience	36,161	-
Differences between Projected and Actual Investment Earnings	-	125,977
Differences between Employer's Contributions and Proportionate Share of Contributions	-	51,341
Change in Employer's Proportion	68,211	-
Pension Contributions Made Subsequent to Measurement Date	80,845	-
	<u>185,217</u>	<u>177,317</u>
Net Pension Liability as of 6/30/2022	<u>211,657</u>	

NOTE: Detailed breakdown of ending balances by Miscellaneous vs Safety can be found in the Jul 2021-Jun 2022 JE Flow worksheet

Felton Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023**

Pension Credit as of June 30, 2022 7,818

At 6/30/2022, proportionate shares of Net Pension Liability/(Asset) by plan(s):

	<u>Proportionate Share of Net Pension Liability/(Asset)</u>
Miscellaneous	-
Safety	<u>211,657</u>
Total	211,657

Proportionate share of the Net Pension Liability/(Asset) for the Plan as of 6/30/2021 and 6/30/2022:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion - June 30, 2021	0.00000%	0.00552%	0.00338%
Proportion - June 30, 2022	<u>0.00000%</u>	<u>0.00603%</u>	<u>0.00391%</u>
Change - Increase/(Decrease)	0.00000%	0.00051%	0.00053%

Note: Due to the nature of calculating proportionate share of the Net Pension Liability/(asset), total proportion for all employer plans will not equal the sum of the miscellaneous proportion % and the safety proportion %

Other deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30:</u>	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
2023	\$ -	\$ (6,904)	\$ (6,904)
2024	-	(12,422)	(12,422)
2025	-	(18,952)	(18,952)
2026	-	(34,667)	(34,667)
2027	-	-	-
Thereafter	-	-	-
	<u>-</u>	<u>(72,945)</u>	<u>\$ (72,945)</u>

Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate:

	<u>Discount Rate -1% 6.15%</u>	<u>Current Discount Rate 7.15%</u>	<u>Discount Rate +1% 8.15%</u>
Employer's Net Pension Liability/(Asset) - Miscellaneous	-	-	-
Employer's Net Pension Liability/(Asset) - Safety	<u>467,800</u>	<u>211,657</u>	<u>1,267</u>
Employer's Net Pension Liability/(Asset) - Total	467,800	211,657	1,267

Felton Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023**

Ending Balances - Net Pension Liability & Deferred Outflows/Deferred Inflows of Resources Related to Pensions - 6/30/2023 Reporting Date:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	50,549	-
Differences between Expected and Actual Experience	15,304	-
Differences between Projected and Actual Investment Earnings	79,167	-
Differences between Employer's Contributions and Proportionate Share of Contributions	-	47,055
Change in Employer's Proportion	81,477	-
Pension Contributions Made Subsequent to Measurement Date	103,056	-
	<u>329,553</u>	<u>47,055</u>
Net Pension Liability as of 6/30/2023	<u>501,330</u>	

NOTE: Detailed breakdown of ending balances by Miscellaneous vs Safety can be found in the [Jul 2022-Jun 2023 JE Flow worksheet](#)

Felton Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023**

Pension Expense as of June 30, 2023 118,131

At 6/30/2023, proportionate shares of Net Pension Liability/(Asset) by plan(s):

	<u>Proportionate Share of Net Pension Liability/(Asset)</u>
Miscellaneous	-
Safety	<u>501,330</u>
Total	<u>501,330</u>

Proportionate share of the Net Pension Liability/(Asset) for the Plan as of 6/30/2022 and 6/30/2023:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
Proportion - June 30, 2022	0.00000%	0.00603%	0.00603%
Proportion - June 30, 2023	<u>0.00000%</u>	<u>0.00730%</u>	<u>0.00730%</u>
Change - Increase/(Decrease)	0.00000%	0.00126%	0.00126%

Note: Due to the nature of calculating proportionate share of the Net Pension Liability/(asset), total proportion for all employer plans will not equal the sum of the miscellaneous proportion % and the safety proportion %

Other deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30:</u>	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total</u>
2024	\$ -	\$ 57,620	\$ 57,620
2025	-	49,420	49,420
2026	-	24,110	24,110
2027	-	48,293	48,293
2028	-	-	-
Thereafter	-	-	-
	<u>-</u>	<u>179,442</u>	<u>\$ 179,442</u>

Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate:

	<u>Discount Rate -1%</u>	<u>Current Discount Rate</u>	<u>Discount Rate +1%</u>
	5.90%	6.90%	7.90%
Employer's Net Pension Liability/(Asset) - Miscellaneous	-	-	-
Employer's Net Pension Liability/(Asset) - Safety	<u>790,186</u>	<u>501,330</u>	<u>265,256</u>
Employer's Net Pension Liability/(Asset) - Total	790,186	501,330	265,256

Felton Fire Protection District

NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023

SAFETY	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.007300%	0.00663%	0.005520%	0.00518%	0.004930%	0.00479%	0.004679%	0.00436%	0.00287%
Proportionate share of the net pension liability	\$ 501,230	\$ 211,657	\$ 367,798	\$ 323,538	\$ 289,453	\$ 286,481	\$ 242,326	\$ 179,670	\$ 178,658
Covered - employee payroll - measurement period	\$ 319,627	\$ 245,009	\$ 258,899	\$ 234,096	\$ 208,939	\$ 180,353	\$ 176,531	\$ 175,400	\$ 173,567
Proportionate share of the net pension liability as a percentage of covered payroll	156.85%	86.39%	142.06%	138.21%	138.53%	158.84%	137.27%	102.43%	102.93%
Plan fiduciary net position as a percentage of the total pension liability	76.03%	88.80%	79.86%	78.23%	79.29%	76.68%	77.34%	82.21%	68.52%
Contractually required contribution (actuarially determined)	\$ 103,056	\$ 80,845	\$ 45,153	\$ 38,180	\$ 47,773	\$ 44,901	\$ 38,248	\$ 35,797	\$ 34,677
Contributions in relation to the actuarially determined contributions	103,056	80,845	45,153	38,180	47,773	44,901	38,248	35,797	34,677
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered - employee payroll - fiscal year	\$ 308,872	\$ 319,627	\$ 245,009	\$ 258,899	\$ 234,096	\$ 208,939	\$ 180,353	\$ 176,531	\$ 175,400
Contributions as a percentage of covered - employee payroll	33.37%	25.29%	18.43%	14.75%	20.41%	21.49%	21.21%	20.28%	19.77%
Notes to Schedule:									
Valuation date:	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013

Note 9 – Risk Management

The District is a member of the Santa Cruz County Fire Agencies Insurance Group (the "Group"). In a board meeting on June 19, 2002, the Group approved the return of its self-insurance certificates to the State and to accept a proposal from California Public Entity Insurance Authority (CPEIA) and joint powers authority for both primary and excess workers' compensation coverage. In a resolution dated September 20, 2007 the Santa Cruz Fire Agencies Insurance Group's Board of Directors opted to terminate the CPEIA joint power agreement and merge into the CSAC Excess Insurance Authority (CSAC-EIA) Joint Power Agreement. This change was predicted on the decision of CSAC-EIA to restructure their bylaws and JPA agreements, discontinuing the operation of CPEIA member granted automatic approval of inclusion into both the Primary and Excess EIA workers' compensation programs beginning with the July 1, 2007 policy renewals. The relationship between the Group and CSAC-EIA ("the JPA") is such that CSAC-EIA is not a component unit of the Group for reporting purposes.

CSAC-EIA is a joint powers agency (JPA) formed pursuant to Section 6500 et seq. of the California Government Code. Members are assessed a contribution for each program in which they participate. Members may be subject to additional supplemental assessments if it is determined that the contributions are insufficient. Members may withdraw from the CSAC-EIA only at the end of a policy period and only if a sixty day written advance note is given. However, CSAC-EIA may cancel a membership at any time upon a two-thirds vote of the Board of Directors and with sixty days written notice. Upon withdrawal or cancellation, a member shall remain liable for additional assessments for the program periods they have participated. CSAC-EIA is governed by a board of directors. The Board controls the operations of CSAC-EIA including adopting and annual budget.

Primary Workers' Compensation - The Primary Workers' Compensation program is a full service program including claims administration. The program blends pooling of workers' compensation claims with purchased stop loss insurance.

Excess Workers' Compensation - CSAC retains responsibility for payment of claims in excess of \$125,000 for each member who also participates in the primary workers' compensation program. Claim liabilities are recognized based on the actuarial estimate of expected ultimate claim cost discounted at 6%.

Felton Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023**

Insurance coverage as of June 30, 2022 and 2023 is as follows:

Property	Deductible	Limits
Real Property, Including Code Upgrade and On-site Equipment Breakdown	\$1,000	Guaranteed Replacement Cost Included
Building Contents and Personal Property	\$1,000	
Building and Contents Sublime, Earthquake and Flood	\$1,000	\$1,000,000 Each loss and each location
Electronic Data Processing		
Business - Personal Property Included	\$500	\$250,000
Equipment	\$500	\$250,000
Software	\$500	\$250,000
Emergency Services	Deductible	Limits
Commandeered and Impounded Property		Larger of Actual Value or Liability
Scheduled Equipment Floater:	\$250	Guaranteed Replacement Cost (Unlimited)
Miscellaneous Portable Equipment		\$250,000
Public Employee Dishonesty/Fidelity Bond		\$1,000,000
Employee Benefits Liability		Agreed Value or ACV
Automobile Comprehensive	\$250/1,000	Agreed Value or ACV
Automobile Collision	\$250/1,000	
<u>Liability</u>		
Commercial/General Liability Each Occurrence		\$1,000,000
General Aggregate Limit		\$10,000,000
<u>Automobile Coverage -</u>		
Combined Single Limit		\$1,000,000
Uninsured/Underinsured Motorists		\$1,000,000
<u>Excess Liability Coverage -</u>		
Operation, Aggregate, Automobile and Public Offices Errors and Omissions, Occurrence		\$5,000,000 Each Occurrence \$10,000,000 Aggregate
Public Officials Errors and Omissions/Management Liability including Emergency Services Liability - Occurrence, Aggregate - Primary		\$1,000,000 Each Wrongful Act \$10,000,000 Aggregate
Medical Expense (Any one person)		\$5,000
Valuable Papers/Records		\$250,000
Loss of Income - Extra Expense		Actual Cost
Money and Securities	\$250	\$25,000
Uncollected Funds		\$250,000
<u>Personnel:</u>		
Workers' Compensation		Statutory
PERS Health to 12/31/05, FDAC EBA from 1/1/06 to current		Per Policy

Felton Fire Protection District

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND JUNE 30, 2023**

Dental				Per Policy
Term Life Insurance				Per Policy

Note 10 – Subsequent Events

The District's management has evaluated events and transactions subsequent to June 30, 2023 for potential recognition or disclosure in the financial statements. Subsequent events have been evaluated through , the date the financial statements because available to be issued. The entity has not evaluated subsequent events after .

Felton Fire Protection District

**Supplemental Information
June 30, 2022**

June 30, 2023

Felton Fire Protection District

Statement of Revenues, Expenditures & Change in Fund Balance
Budget and Actual - General Fund
For the Year Ended
June 30, 2022

<u>REVENUE</u>	<u>Final Budget</u>	<u>General Fund</u>	<u>Variance</u>
Tax Revenue	\$ 871,910	\$ 929,946	\$ 58,036
Strike Team Reimbursements	-	-	-
Charges for Service	1,500	500	(1,000)
License & Permits	39,240	7,082	(32,158)
Interest & Investment Earnings	6,000	40,122	34,122
Grants & Contributions	-	-	-
Miscellaneous	129,351	116,454	(12,897)
TOTAL REVENUE	1,048,001	1,094,104	46,103
<u>EXPENDITURES</u>			
Capital Assets	446,628	30,874	415,754
Debt Service:			
Principle	-	-	-
Interest	-	-	-
Salaries and Employee Benefits	634,997	642,840	(7,843)
Repairs and Maintenance	81,300	60,162	21,138
Insurance	30,000	27,345	2,655
Services, Supplies and Refunds	1,049,880	164,137	885,743
Total Expenditures	2,242,805	925,358	1,317,447
<u>CHANGE IN FUND BALANCE</u>	<u>(1,194,804)</u>	<u>168,746</u>	
<u>FUND BALANCE, BEGINNING OF YEAR</u>		<u>1,546,257</u>	
<u>FUND BALANCE, END OF YEAR</u>		<u>\$ 1,715,003</u>	

Felton Fire Protection District

**Statement of Revenues, Expenditures & Change in Fund Balance
Budget and Actual - General Fund
For the Year Ended
June 30, 2023**

<u>REVENUE</u>	<u>Final Budget</u>	<u>General Fund</u>	<u>Variance</u>
Tax Revenue	\$ 900,516	\$ 987,298	\$ 86,782
Strike Team Reimbursements	-	-	-
Charges for Service	2,500	750	(1,750)
License & Permits	39,240	38,497	(743)
Interest & Investment Earnings	6,000	27,311	21,311
Grants & Contributions	-	-	-
Miscellaneous	22,000	2,387	(19,613)
TOTAL REVENUE	970,256	1,056,243	85,987
<u>EXPENDITURES</u>			
Capital Assets	408,631	2,439	406,192
Debt Service:			
Principle	-	-	-
Interest	-	-	-
Salaries and Employee Benefits	974,055	922,476	51,579
Repairs and Maintenance	79,000	58,554	20,446
Insurance	32,000	29,050	2,950
Services, Supplies and Refunds	797,606	170,630	626,976
Total Expenditures	2,291,292	1,183,149	1,108,143
 <u>CHANGE IN FUND BALANCE</u>	 (1,321,036)	 (126,906)	
 <u>FUND BALANCE, BEGINNING OF YEAR</u>		 1,715,003	
 <u>FUND BALANCE, END OF YEAR</u>		 \$ 1,588,097	

Board Report-IncExp FYTD w/var

As Of = @today; Years = 1; Balances = Adopted Budget, Adjusted Budget, Month-To-Date Actual, Year-To-Date Actual, Year-To-Date Variance; Revenues/Expenditures = R,E
 GL Key [681800] and Dept [*]

FY 2024

Object	GL Object Title	Adopted Budget	Adjusted Budget	Year-To-Date Actual	Year-To-Date Variance
GL Key: 681800 -- FELTON FIRE PROTECTN DISTRICT					
Revenues					
Character: 01 -- TAXES					
40100	PROPERTY TAX-CURRENT SEC-GEN	934,279.00	934,279.00	494,417.66	439,861.34
40110	PROPERTY TAX-CURRENT UNSEC-GEN	18,657.00	18,657.00	19,511.70	-854.70
40130	PROPERTY TAX-PRIOR UNSEC-GEN	0.00	0.00	1,864.83	-1,864.83
40150	SUPP PROP TAX-CURRENT SEC	0.00	0.00	4,790.31	-4,790.31
40151	SUPP PROP TAX-CURRENT UNSEC	0.00	0.00	442.33	-442.33
40160	SUPP PROP TAX-PRIOR SEC	0.00	0.00	1,296.49	-1,296.49
40161	SUPP PROP TAX-PRIOR UNSEC	0.00	0.00	290.29	-290.29
	Total 01 -- TAXES	952,936.00	952,936.00	522,613.61	430,322.39
Character: 07 -- FINES, FORFEITURES & ASSMNTS					
44142	PENALTIES FOR DELINQUENT TAXES	0.00	0.00	135.99	-135.99
44143	REDMPTN PNLTIES FOR DELINQ TXS	0.00	0.00	119.22	-119.22
	Total 07 -- FINES, FORFEITURES & ASSMNTS	0.00	0.00	255.21	-255.21
Character: 10 -- REV FROM USE OF MONEY & PROP					
40430	INTEREST	10,000.00	10,000.00	37,593.29	-27,593.29
40440	RENTS & CONCESSIONS	39,240.00	39,240.00	29,435.22	9,804.78
	Total 10 -- REV FROM USE OF MONEY & PROP	49,240.00	49,240.00	67,028.51	-17,788.51
Character: 15 -- INTERGOVERNMENTAL REVENUES					
40830	ST-HOMEOWNERS' PROP TAX RELIEF	4,400.00	4,400.00	2,353.50	2,046.50
40852	ST-OTHR TAX RELIEF SUBVENTIONS	0.00	0.00	979.12	-979.12
40894	ST-OTHER	20,000.00	20,000.00	5,328.65	14,671.35
	Total 15 -- INTERGOVERNMENTAL REVENUES	24,400.00	24,400.00	8,661.27	15,738.73
Character: 19 -- CHARGES FOR SERVICES					
41322	PLAN CHECKING FEES	2,500.00	2,500.00	1,064.00	1,436.00
	Total 19 -- CHARGES FOR SERVICES	2,500.00	2,500.00	1,064.00	1,436.00
Character: 23 -- MISC. REVENUES					
42384	OTHER REVENUE	1,000.00	1,000.00	3,255.45	-2,255.45
	Total 23 -- MISC. REVENUES	1,000.00	1,000.00	3,255.45	-2,255.45
	Total Revenues	1,030,076.00	1,030,076.00	602,878.05	427,197.95

Board Report-IncExp FYTD w/var

As Of = @today; Years = 1; Balances = Adopted Budget, Adjusted Budget, Month-To-Date Actual, Year-To-Date Actual, Year-To-Date Variance; Revenues/Expenditures = R, E
 GL Key [681800] and Dept [*]

FY 2024

Object	GL Object Title	Adopted Budget	Adjusted Budget	Year-To-Date Actual	Year-To-Date Variance
GL Key: 681800 -- FELTON FIRE PROTECTN DISTRICT					
Expenditures					
Character: 50 -- SALARIES AND EMPLOYEE BENEF					
51000	REGULAR PAY-PERMANENT	339,690.00	339,690.00	232,765.96	106,924.04
51010	REGULAR PAY-EXTRA HELP	129,750.00	129,750.00	94,847.00	34,903.00
51015	REGULAR PAY-SICK LEAVE	2,400.00	2,400.00	0.00	2,400.00
52010	OASDI-SOCIAL SECURITY	40,000.00	40,000.00	25,093.03	14,906.97
52015	PERS	133,000.00	133,000.00	37,496.56	95,503.44
53010	EMPLOYEE INSURANCE & BENEFITS	65,000.00	65,000.00	25,418.03	39,581.97
53015	UNEMPLOYMENT INSURANCE	20,000.00	20,000.00	4,073.00	15,927.00
54010	WORKERS COMPENSATION INSURANCE	84,000.00	84,000.00	78,226.00	5,774.00
	Total 50 -- SALARIES AND EMPLOYEE BENEF	813,840.00	813,840.00	497,919.58	315,920.42
Character: 60 -- SERVICES AND SUPPLIES					
61110	CLOTHING & PERSONAL SUPPLIES	42,500.00	142,500.00	17,965.97	124,534.03
61215	RADIO	38,389.00	38,389.00	29,931.46	8,457.54
61221	TELEPHONE-NON TELECOM 1099	12,000.00	12,000.00	8,221.03	3,778.97
61310	FOOD	6,000.00	6,000.00	2,751.02	3,248.98
61425	OTHER HOUSEHOLD EXP-SERVICES	6,500.00	6,500.00	2,190.22	4,309.78
61525	LIABILITY INSURANCE	32,000.00	32,000.00	31,449.00	551.00
61720	MAINT-MOBILE EQUIPMENT-SERV	24,000.00	24,000.00	10,528.51	13,471.49
61721	MAINT-MOBILE EQUIPMNT-SUPPLIES	25,000.00	25,000.00	14,787.88	10,212.12
61725	MAINT-OFFICE EQUIPMNT-SERVICES	1,500.00	1,500.00	1,470.73	29.27
61730	MAINT-OTH EQUIP-SERVICES	7,550.00	7,550.00	1,011.29	6,538.71
61731	MAINT-OTH EQUIP-SUPPLIES	2,500.00	2,500.00	401.74	2,098.26
61845	MAINT-STRUCT/IMPS/GRDS-OTH-SRV	2,500.00	2,500.00	6,997.75	-4,497.75
61846	MAINT-STRUCT/IMPS/GRDS-OTH-SUPP	10,000.00	10,000.00	7,717.72	2,282.28
61920	MEDICAL, DENTAL & LAB SUPPLIES	9,000.00	9,000.00	4,110.60	4,889.40
62020	MEMBERSHIPS	3,000.00	3,000.00	2,077.50	922.50
62219	PC SOFTWARE PURCHASES	9,500.00	9,500.00	8,199.36	1,300.64
62221	POSTAGE	600.00	600.00	256.20	343.80
62223	SUPPLIES	2,000.00	2,000.00	603.36	1,396.64
62301	ACCOUNTING AND AUDITING FEES	23,500.00	23,500.00	8,950.00	14,550.00
62327	DIRECTORS' FEES	9,000.00	9,000.00	2,700.00	6,300.00
62358	LAUNDRY SERVICES	1,800.00	1,800.00	845.12	954.88
62367	MEDICAL SERVICES-OTHER	12,000.00	12,000.00	6,263.46	5,736.54

Board Report-IncExp FYTD w/var

As Of = @today; Years = 1; Balances = Adopted Budget, Adjusted Budget, Month-To-Date Actual, Year-To-Date Actual, Year-To-Date Variance; Revenues/Expenditures = R,E
 GL Key [681800] and Dept [*]

Object	GL Object Title	FY 2024				Year-To-Date Variance
		Adopted Budget	Adjusted Budget	Year-To-Date Actual	Year-To-Date Variance	
GL Key: 681800 – FELTON FIRE PROTECTN DISTRICT Expenditures						
Character: 60 – SERVICES AND SUPPLIES						
62381	PROF & SPECIAL SERV-OTHER	35,209.00	35,209.00	4,600.07		30,608.93
62420	LEGAL NOTICES	700.00	700.00	358.50		341.50
62500	EQUIPMENT LEASE & RENT	500.00	500.00	0.00		500.00
62715	SMALL TOOLS & INSTRUMENTS	5,500.00	5,500.00	1,398.91		4,101.09
62826	EDUCATION AND/OR TRAINING	30,000.00	30,000.00	5,202.72		24,797.28
62888	SPEC DIST EXP-SERVICES	22,000.00	22,000.00	19,927.61		2,072.39
62920	GAS, OIL, FUEL	23,500.00	23,500.00	2,372.20		21,127.80
62928	TRAVEL-OTHER(NON-REPT)	5,000.00	5,000.00	254.60		4,745.40
63070	UTILITIES	14,415.00	14,415.00	12,800.09		1,614.91
Total 60 – SERVICES AND SUPPLIES		417,663.00	517,663.00	216,344.62		301,318.38
Character: 80 – FIXED ASSETS						
86110	BUILDINGS AND IMPROVEMENTS	28,000.00	28,000.00	0.00		28,000.00
86203	COMPUTER EQUIPMENT	12,200.00	12,200.00	8,119.65		4,080.35
86204	EQUIPMENT	37,300.00	37,300.00	0.00		37,300.00
86209	MOBILE EQUIPMENT	415,213.00	415,213.00	89,602.67		325,610.33
Total 80 – FIXED ASSETS		492,713.00	492,713.00	97,722.32		394,990.68
Character: 98 – APPROP FOR CONTINGENCIES						
98700	APPROP FOR CONTINGENCIES	500,000.00	400,000.00	0.00		400,000.00
Total 98 – APPROP FOR CONTINGENCIES		500,000.00	400,000.00	0.00		400,000.00
Total Expenditures						
Total 681800 – FELTON FIRE PROTECTN DISTRICT		2,224,216.00	2,224,216.00	811,986.52		1,412,229.48
		-1,194,140.00	-1,194,140.00	-209,108.47		-985,031.53
		-1,194,140.00	-1,194,140.00	-209,108.47		-985,031.53

FFPD FY Budget Comparisons

SUB-OBJECT	Fiscal Year Period	17-18		18-19		19-20		20-21		21-22		22-23		23-24	
		ACTUALS	budget	ACTUALS	budget	ACTUALS	budget	ACTUALS	budget	ACTUALS	budget	ACTUALS	budget	ACTUALS	budget
62223	Office Supplies	# 1,918.44	3,000.00	1,174.26	2,500.00	1,158.29	1,000.00	1,526.86	5,000.00	626.29	2,500.00	753.13	2,000.00		
62301	Accounting and Audit fees	# 16,978.35	15,000.00	9,982.22	25,000.00	16,976.33	13,000.00	10,430.50	22,000.00	14,474.00	15,500.00	12,182.77	23,500.00		
62327	Directors Fees	# 7,200.00	8,500.00	7,200.00	8,500.00	5,680.00	7,000.00	6,140.00	7,000.00	6,780.00	9,000.00	4,400.00	9,000.00		
62358	Laundry Services	#					1,800.00	1,253.68	1,800.00	1,749.04	1,800.00	1,546.74	1,800.00		
62367	Medical Services-Other	# 9,506.00	15,000.00	5,590.00	12,500.00	7,825.00	10,000.00	3,765.00	13,000.00	16,676.96	16,000.00	3,261.50	12,000.00		
62381	Prof & Special Services	# 12,289.84	5,750.00	6,531.45	10,000.00	24,048.69	38,850.00	20,994.64	30,130.00	2,803.07	35,130.00	4,994.33	35,209.00		
62420	Legal Notices	# 43.35	300.00	111.60	300.00	220.10	600.00	208.00	900.00	88.00	900.00	148.00	700.00		
62500	Equipment Lease & Rent	#					6,300.00	5,184.70	500.00	0.00	500.00	0.00	500.00		
62715	Small tools and Instruments	#					5,000.00	2,924.54	5,000.00	615.48	5,000.00	1,236.74	5,500.00		
62826	Education & Training	#					13,500.00	19,380.02	18,000.00	8,820.71	18,000.00	7,362.55	30,000.00		
62888	Special District expenses-Services	# 50,669.32	157,652.00	24,833.29	158,000.00	45,425.30	22,000.00	10,309.06	20,000.00	17,481.23	22,000.00	14,636.21	22,000.00		
62920	Gas, Oil	# 5,876.51	15,000.00	14,165.51	15,000.00	3,688.16	6,000.00	2,635.27	11,000.00	11,037.31	21,000.00	8,024.39	23,500.00		
	Lodging	#													
	Meals	#													
62928	Travel Other	#					5,000.00	0.00	5,000.00	129.02	5,000.00	294.91	5,000.00		
63070	Utilities	# 2,827.05	5,000.00	4,470.03	7,500.00	5,026.45	7,500.00	11,181.27	11,300.00	12,811.06	13,725.00	13,043.18	14,415.00		
	Total Services & Supplies	# 245,467.81	531,202.00	211,187.70	537,015.00	276,466.08	383,210.00	217,001.19	361,180.00	248,055.29	383,108.00	258,234.47	417,663.00		0.00
	Structures & Improvements	#					10,850.00	0.00	45,874.00	30,874.00	15,000.00	0.00	28,000.00		
66203	Computer Equipment	#					18,000.00	10,428.94	6,000.00	0.00	10,800.00	2,439.08	12,200.00		
66204	Equipment	# 19,278.13	25,000.00	0.00	30,000.00	30,190.66	358,000.00	334,704.80	16,000.00	0.00	7,800.00	0.00	37,300.00		
66209	Mobile Equipment	#	850,000.00	401,699.55	670,300.00	0.00	442,979.00	293,041.78	378,754.00	0.00	375,031.00	0.00	415,213.00		
	Total Fixed Assets	# 19,278.13	875,000.00	401,699.55	700,300.00	30,190.66	827,829.00	638,175.52	446,628.00	30,874.00	408,631.00	2,439.08	492,713.00		0.00
	Appropriations for Contingencies	#	800,000.00		800,000.00	0.00	800,000.00		800,000.00		700,000.00	-174,501.68	500,000.00		
	Total Expenditures	# 671,718.34	2,725,352.00	1,051,237.05	2,635,315.00	711,069.55	2,553,819.00	1,346,780.36	2,242,805.00	921,769.10	2,291,292.00	1,008,546.58	2,224,216.00		0.00
REVENUES															
40100	Property Tax-Current Secured	# 728,247.42	748,659.00	773,499.04	805,430.00	813,839.48	847,126.00	848,911.41	850,685.00	881,825.50	879,190.00	938,346.74	934,279.00		
40110	Property Tax-Current UnSecured	# 14,132.33	15,784.00	15,517.89	16,859.00	15,876.87	17,554.00	14,347.40	16,883.00	16,233.98	16,934.00	17,214.48	18,657.00		
40130	Property Tax-Prior Unsecured	# 812.09		1,333.58	0.00	1,590.82		3,010.52		1,857.58		1,575.11			
40142	Penalties for Del. Taxes	# 76.03		45.98	0.00	111.58		96.58		40.63		130.72			
40143	Redem. Pen. Del Taxes	# 149.58		71.68	0.00	105.80		158.56		76.03		110.44			
40150	Supplemental Prop Tax-Current Secured	# 12,747.53		17,828.16	0.00	11,610.07		7,529.90		19,471.26		21,216.04			
40151	Supplemental Prop Tax-Current Unsecured	# 237.39		789.31	0.00	153.33		331.91		231.75		905.94			
40160	Supplemental Prop Tax-Prior Secured	# 623.49		314.81	0.00	831.46		887.61		327.40		1,208.19			

FFPD FY Budget Comparisons

SUB-OBJECT	DESCRIPTION OF SUB-OBJECT	17-18		18-19		19-20		20-21		21-22		22-23		23-24	
		ACTUALS	budget	ACTUALS	budget	ACTUALS	budget	ACTUALS	budget	ACTUALS	budget	ACTUALS	budget	ACTUALS	budget
40161	Supplemental Prop Tax- Prior Unsecured	141.61		195.93	0.00	336.39		136.14		139.90		238.00			
40430	Interest	20,308.49	15,000.00	32,588.86	22,686.00	33,941.04	26,900.00	9,720.26	6,000.00	5,930.45	6,000.00	27,311.45	10,000.00		
40440	Rents and Concessions	36,391.38	35,155.00	37,018.75	35,155.00	38,055.12	35,155.00	39,567.46	39,240.00	40,121.54	39,240.00	38,497.39	39,240.00		
40830	ST-Homeowners Property Tax Relief	4,539.92	4,583.00	4,544.00	4,621.00	4,566.00	4,605.00	4,510.00	4,392.00	4,450.00	4,392.00	4,487.00	4,400.00		
40852	ST-othr Tax Relief Subvsn	2,457.43		3,287.84	0.00	1,353.23		2,157.14		2,445.81		1,772.84			
41322	Plan Checking Fees	700.00	1,500.00	1,050.00	1,500.00	0.00	1,500.00	250.00	1,500.00	500.00	2,500.00	750.00	2,500.00		
40894	Grant Funding		25,000.00	5,081.06	25,000.00	4,125.00			127,351.00	107,350.83	20,000.00	0.00	20,000.00		
42384	In-Service Training Funds/Other Revenue	385.69	2,000.00	2,463.24	2,000.00	1,397.63	22,000.00	35,058.49		9,102.96	2,000.00	2,387.29	1,000.00		
42384	Misc Revenue					1,126.98			2,000.00						
42020	Copy charges														
	Contributions and Donations/ other														
	G/L 344 remaining						1,598,979.00								
Fund Balance	Total Revenue	# 822,550.38	847,681.00	895,630.13	913,251.00	929,020.80	2,553,819.00	966,673.38	1,048,051.00	1,090,105.62	970,256.00	1,056,151.63	1,030,076.00	0.00	0.00

**FELTON FIRE PROTECTION DISTRICT
OF SANTA CRUZ COUNTY**

Date: April 09, 2024

To: County Auditor, Controller

From: Laurie Dennis (831) 335-4422

Subject: Approved Bills for Payment Transmittal

Vendor bills have been approved for payment out of district funds totaling an amount of
\$ 30,680.11.

These payments were approved by the Board of Directors during their meeting on
April 09, 2024.

Signed _____

Signed _____

Signed _____

Signed _____

Signed _____

CLAIMS BY VENDOR

03/07/2024

Filter: (Open Claims Only) (Pre-Approved Excluded)

Vendor	Claim Date	GL Obj	Message	Amount	
GL Key: 681800					
B&H FOTO & ELECTRONICS CORP	//	62223	Toner cartridges for admin printer	\$223.18	<input type="checkbox"/>
CENTRAL FIRE PROTECTION DISTRICT	//	61721	E2336- (towed to Central) crankcase filter housing replaced, cylinder intake rocker work	\$3,755.94	<input type="checkbox"/>
GOLDEN STATE COMMUNICATION INC	//	61721	4 @ magnetic mics (2 for ambulance, 2 for Type 6)	\$236.96	<input type="checkbox"/>
HEALTH CARE EMPLOYER DENTAL	//	53010	Dental Insurance premium for April 2024	\$154.45	<input type="checkbox"/>
L. N. CURTIS & SONS	//	62888	2.5 Clap Siamese valve - WT2350	\$573.50	<input type="checkbox"/>
OVERHEAD DOOR CO OF SALINAS	//	61845	Services on 03/04/24- service 2 sectionals, adjusted drums and tension shifted shaft, lubed hinges, springs and rollers. Adjusted push springs (to come back to reprogram openers)	\$651.35	<input type="checkbox"/>
PEHLING & PEHLING CPAS	//	62301	Audit Services - balance due for audit done for FY ends 22/23	\$4,475.00	<input type="checkbox"/>
SAN LORENZO LUMBER AND HOME CENTERS	//	61846	station maint. supplies	\$7.53	<input type="checkbox"/>
TARGET SOLUTIONS LEARNING LLC	//	62826	Training platform- annual renewal	\$2,880.00	<input type="checkbox"/>
Total				\$12,957.91	

CLAIMS BY VENDOR

03/14/2024

Filter: (Open Claims Only) (Pre-Approved Excluded)

Vendor	Claim Date	GL Obj	Message	Amount	
GL Key: 681800					
C S G CONSULTANTS INC	//	62381	Services 01/27-02/23/24: 1 fire plan review (31 Highland Ave)	\$137.00	<input type="checkbox"/>
CALPERS RETIREMENT SYSTEM	//	53010	Healthcare - premium for March 2024	\$1,024.68	<input type="checkbox"/>
FIRE RISK MANAGEMENT SERVICES	//	53010	Ins. premiums due (VSP, Life & AD&D) for April 2024	\$107.32	<input type="checkbox"/>
L. N. CURTIS & SONS	//	61110	4 @ Lg navy responder parkas, 4@ Lg dark navy tactical fleece	\$1,030.13	<input type="checkbox"/>
L. N. CURTIS & SONS	//	61110	5 @ Med dark navy tactical fleece	\$477.94	<input type="checkbox"/>
NORTHERN CALIFORNIA RESCUE TRAINING LLC	//	62826	Rescue training class (Rosso)	\$1,000.00	<input type="checkbox"/>
NORTHWEST RIVER SUPPLIES INC	//	61110	Drysuit repair service (Mello)	\$87.20	<input type="checkbox"/>
OVERHEAD DOOR CO OF SALINAS	//	61845	Services on 03/06/24 for work on bay door, 8@ remotes (3-button Liftmaster Universal)	\$1,763.75	<input type="checkbox"/>
Total				\$5,628.02	

CLAIMS BY VENDOR

03/21/2024

Filter: (Open Claims Only) (Pre-Approved Excluded)

Vendor	Claim Date	GL Obj	Message	Amount	
GL Key: 681800					
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMIN	/ /	62888	Use tax filing- for 2023 purchases - taxes due	\$15.00	<input type="checkbox"/>
EMT CERTIFICATION FUND/ EMSA	/ /	62826	State fees- EMT certification for - EMT renewals (Sipes, Dawson) and new Andersen	\$149.00	<input type="checkbox"/>
MITCHELL, REBECCA	/ /	62888	Reimbursement - purchases for booth/ display - SLV Career Day 03/20/24	\$48.41	<input type="checkbox"/>
PRESS BANNER	/ /	62420	Valley Press 03/15/24- notice of board vacancies	\$236.00	<input type="checkbox"/>
SANTA CRUZ CO - HSA	/ /	62826	EMT renewals (Sipes, Dawson) and new EMT - Andersen	\$300.00	<input type="checkbox"/>
WADES INC	/ /	61845	Snaking service 03/11/24	\$295.00	<input type="checkbox"/>
Total				\$1,043.41	

CLAIMS BY VENDOR

03/28/2024

Filter: (Open Claims Only) (Pre-Approved Excluded)

Vendor	Claim Date	GL Obj	Message	Amount	
GL Key: 681800					
BOUND TREE MEDICAL, LLC	//	61920	Super Sani cloth wipes- 1 case	\$123.04	<input type="checkbox"/>
DR AUTO REPAIR	//	61720	C2300 - (F150) labor to correct air bag fault light issue, and TPMS fault light issue	\$398.75	<input type="checkbox"/>
ERNIES SERVICE CENTER	//	61721	C2300 (F150) battery replacement/ oil, filter and fluids	\$455.51	<input type="checkbox"/>
THE PIED PIPER EXTERMINATORS INC	//	62381	Monthly rodent control service on 03/27/24	\$195.00	<input type="checkbox"/>
US BANK CORPORATE PAYMENT SYSTEMS	//	62888	Absorbent, FastTrack payment	\$114.24	<input type="checkbox"/>
US BANK CORPORATE PAYMENT SYSTEMS	//	62715	Apple magic mouse	\$74.11	<input type="checkbox"/>
US BANK CORPORATE PAYMENT SYSTEMS	//	61221	Comcast billing, 2@AT&T FirstNet billings	\$1,639.55	<input type="checkbox"/>
US BANK CORPORATE PAYMENT SYSTEMS	//	61310	Food items, coffee for station / interview panel meals	\$458.36	<input type="checkbox"/>
US BANK CORPORATE PAYMENT SYSTEMS	//	62920	Fuel purchases	\$413.97	<input type="checkbox"/>
US BANK CORPORATE PAYMENT SYSTEMS	//	61425	Kitchen sponges	\$4.79	<input type="checkbox"/>
US BANK CORPORATE PAYMENT SYSTEMS	//	62358	Mission Linen billing	\$78.24	<input type="checkbox"/>
US BANK CORPORATE PAYMENT SYSTEMS	//	61846	Number decals for bay doors	\$27.20	<input type="checkbox"/>
US BANK CORPORATE PAYMENT SYSTEMS	//	61110	Replacement boots (Jones)	\$498.31	<input type="checkbox"/>
US BANK CORPORATE PAYMENT SYSTEMS	//	63070	SLV Water and PG&E billings (includes remainder of prior month PG&E)	\$2,427.04	<input type="checkbox"/>
US BANK CORPORATE PAYMENT SYSTEMS	//	62219	Software -Adobe annual renew, Microsoft, YouTubePremium	\$364.43	<input type="checkbox"/>
US BANK CORPORATE PAYMENT SYSTEMS	//	62381	WIX.com- recruitment site renewal	\$27.25	<input type="checkbox"/>
Total				\$7,299.79	

CLAIMS BY VENDOR

04/04/2024

Filter: (Open Claims Only) (Pre-Approved Excluded)

Vendor	Claim Date	GL Obj	Message	Amount	
GL Key: 681800					
B&H FOTO & ELECTRONICS CORP	//	62223	Brother refill tape for labels, Canon ink cartridge	\$161.70	<input type="checkbox"/>
CENTRAL FIRE PROTECTION DISTRICT	//	61720	Labor for E2311-annual service, also repairs to door alarm issue and light issue	\$904.20	<input type="checkbox"/>
CENTRAL FIRE PROTECTION DISTRICT	//	61721	Parts for E2311 "B" service and annual inspection (fluids, filters)	\$1,593.56	<input type="checkbox"/>
ERNIE'S AUTO CENTER	//	29900	digital multi meter tester	\$15.94	<input type="checkbox"/>
FELTON PAINT & HARDWARE	//	61846	Asstd light bulbs for station maintenance	\$81.59	<input type="checkbox"/>
HEALTH CARE EMPLOYER DENTAL	//	53010	Dental Insurance premium for May 2024	\$154.45	<input type="checkbox"/>
L. N. CURTIS & SONS	//	61110	1 pr firefighter boots ()	\$220.71	<input type="checkbox"/>
L. N. CURTIS & SONS	//	62715	Sure-seal Drip Torch	\$211.46	<input type="checkbox"/>
MONTEREY BAY SYSTEMS	//	61725	Contract base rate charge 04/04/24-07/03/24, and overage charge for 01/04-04/03/24	\$407.37	<input type="checkbox"/>
Total				\$3,750.98	

**Board Mtg. - Vendor Totals
April 09, 2024**

Vendor Claim Sheets	\$ Amount	Date
Page 1 total	\$12,957.91	7-Mar-24
Page 2 total	\$5,628.02	14-Mar-24
Page 3 total	\$1,043.41	21-Mar-24
Page 4 total	\$7,299.79	28-Mar-24
Page 5 total	\$3,750.98	4-Apr-24
Grand Total Vendor Claims	\$30,680.11	

TOTALS

