



## South Santa Clara County Fire District

15670 Monterey Street, Morgan Hill, CA 95037 • (408) 779-2121 • [www.sccfd.com](http://www.sccfd.com)  
Baraka Carter Fire Chief

### AGENDA

#### South Santa Clara Fire Protection District Board of Commissioners Regular Meeting

Wednesday, December 13, 2023 – 5:30 p.m.

Rucker Elementary School  
325 Santa Clara Avenue  
Gilroy, CA 95020

#### I. Opening

- 1.1 CALL TO ORDER - Chairperson John Monaco
- 1.2 ROLL CALL - LaQueta Lynch
- 1.3 DECLARATION OF POSTING OF AGENDA  
Per Government Code 54954.2 - Clerk LaQueta Lynch
- 1.4 Introductions

#### 2. Public Participation

Member of the public may comment on an agenda item before action is taken and after the Board has discussed the item. The Chairperson of the Board of Commissioners will invite your comments regarding any item listed on our open session agenda. The Chairperson may request that comments be limited to three (3) minutes for any item NOT listed on the agenda. The Brown Act prohibits the Fire Board from responding to a request or taking any action not listed on the agenda.

#### 3. Agenda Amendments and Changes

#### 4. Approve Consent Agenda

Items removed from the Consent Agenda will be considered at the end of the regular agenda for discussion. The Board may also add items on the regular agenda to the Consent Agenda. Notice to the public: there is no separate discussion of Consent Agenda items, and the recommended actions are voted on in one motion. If an item is approved of the consent vote, the specific action recommended by Staff is adopted. Members of the public who wish to add to the Board on Consent Agenda items should comment under this item. Each speaker is limited to up to three(3) minutes total, as determined by Board Chair.

#### **4(a) Minutes Approval**

Possible Action:

- a. Approve the October 11, 2023, Regular Meeting minutes.
- b. Approve the November 15, 2023, Special Meeting minutes.

#### **4(b) Expenditures Approval**

Possible Action:

- a. Approve Expenditures from October 1, 2023 - November 30, 2023.

#### **4(c) Staff Reports Approval**

Possible Action:

- c.1 Approve Incident Statistical Report.
- c.2 Approve Mitigation Fees Report.

#### **4(d) Resolution No. 23-03 – Setting the Board of Commissioners 2024 Regular Meeting Schedule**

Possible Action:

- a. Adopt Resolution No. 23-03 setting forth the Board of Commissioners 2024 Regular Meeting Schedule

### **Regular Agenda Items for Discussion**

#### **5. Old Business Info/Action**

##### **5.1 Masten Station Solar Engineering Report – Information**

Receive a report on the status of the solar project at Masten Fire Station.

##### **5.2 Prioritization of Masten Station Repairs – Action**

Possible Action:

- a. Discuss the priority of Masten Station repairs and the possible diversion of funds to cover the procurement cost of a replacement engine.
- b. Provide direction to staff regarding the implementation of Masten Station repairs.

##### **5.3 Grant Writer – Information**

Receive a report on the status of District efforts/staff efforts to identify a grant writer.

#### **5.4 Fire Apparatus Acquisition – Information**

Receive a report from the Ad-Hoc Fire Apparatus Subcommittee on the anticipated timeline and possible specifications for the replacement engine.

#### **5.5 Fiscal Year 2023 Financial Statements – Independent Audit – Information**

Receive Fiscal Year 2023 Financial Statements with auditor report.

#### **5.6 Fire District Branding Ad Hoc Subcommittee – Information.**

Receive a report from the Fire District Branding Ad-Hoc Subcommittee on updates on community outreach and trifold.

#### **5.7 Five - Year Fire Plan Subcommittee – Action**

Possible Action:

- a. Discuss and establish an Ad-Hoc Five -Year Plan Subcommittee to develop proposed five-year plan for repairs to District Buildings, vehicles and other resources and equipment and make recommendations at April Board of Commissioners meeting for approval and implementation.
- b. Appoint Commissioners to serve on the Ad-Hoc Five-Year Subcommittee.
- c. Approve an end date for the Ad-Hoc Five-Year Plan Subcommittee.

#### **5.8 Fire Inspector – Information**

Receive a report on the status of District efforts/staff efforts to identify a Fire Inspector.

#### **5.9 E-68 Accident – Information**

Receive report on the November 6, 2023, accident involving Engine 68 and the status of the insurance claim for the Engine.

### **6. New Business Info/Action**

#### **6.1 Budget workshop for Fiscal 2024/2025 – Action**

Discuss and set a date for a Fiscal year 2024 budget cycle workshop.

#### **6.2 Present Awards for the Volunteer Fire Fighter Recognition Program – Action**

Receive reports and present awards to Volunteer Firefighters.

**7. Request for Future Agenda Items**

Note: in accordance with Government Code Section 54954.2(a), there shall be no discussion, debate and/or action taken on any request other than providing direction to Staff to place the matter of business on a future agenda.

**8. Volunteer Firefighter Report – Brandon Winters**

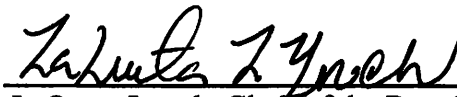
**9. Battalion Chief Report – Chief Main**

**10. Chief's Report – Chief Carter**

**11. Commissioners' Comments**

**12. Next Meeting is January 10, 2023**

**13. Adjourn Meeting**

  
\_\_\_\_\_  
LaQueta Lynch, Clerk of the Board



4a.a



## South Santa Clara County Fire District

15670 Monterey Street Morgan Hill, CA 95037 • (408) 779-2121 • www.sscfd.com  
Georae Huana, Fire Chief

### MINUTES OF THE SOUTH SANTA CLARA COUNTY FIRE DISTRICT BOARD OF COMMISSIONERS REGULAR MEETING OF October 11, 2023

#### 1. Opening

##### 1.1 CALL TO ORDER

The regular meeting of the Board of Commissioners of the South Santa Clara County Fire District was held on Wednesday, October 11, 2023, at the Masten Fire Station location at 10810 No Name Uno, Gilroy, CA 95021. Chairperson Monaco called the meeting to order at 6:00 p.m. A quorum was present via in-person pursuant to Government Code Section 54953(e).

##### 1.2 ROLL CALL

- A. Commissioners Present: Monaco, Lewis, Lopez, Acker, Johnson, Keesling and Ludewig
- B. Fire District Staff: Deputy Chief Carter, Assistant Chief Deocariza, Battalion Chief Main, and Fleet Equipment Manager James Lopez
- C. Absent: None

##### 1.3 DECLARATION OF POSTING OF AGENDA

Per Government Code Section 54954.2 by Clerk of the Board LaQueta Lynch.

##### 1.4 INTRODUCTIONS

James Lopez, Fleet Equipment Manager (FEM), Brandon Winters, Company 70, and Jason McCluskey, Office of Budget and Analysis.

**2. Public Comment**

None

**3. Agenda Amendments and Changes**

- None.

**4. Approve Consent Agenda**

<b>4 RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	Johnson
<b>SECONDER:</b>	Lewis
<b>AYES:</b>	Johnson, Lewis, Monaco, Lopez, Acker, Keesling, Ludewig
<b>ABSENT:</b>	None

**4(a) Minutes Approval**

Possible Action:

Approve minutes of the August 09, 2023, Regular Meeting.

<b>4(a) RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	Acker
<b>SECONDER:</b>	Lewis
<b>AYES:</b>	Acker, Lewis, Monaco, Lopez, Johnson, Keesling, Ludewig
<b>ABSENT:</b>	None

**4(b) Expenditure Approval**

Possible Action:

Approve Expenditures from August 1, 2023 – September 30, 2023.

<b>4(b) RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	Johnson
<b>SECONDER:</b>	Lewis
<b>AYES:</b>	Johnson, Lewis, Monaco, Lopez, Acker, Keesling, Ludewig
<b>ABSENT:</b>	None

**4(c) Staff Reports Approval**

Possible Action:

- c.1 Approve Incident Statistical Report
- c.2 Approve Volunteer Firefighter Report.
- c.3 Approve Mitigation Fees Report.

<b>4(c) RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	Johnson
<b>SECONDER:</b>	Lewis
<b>AYES:</b>	Johnson, Lewis, Monaco, Lopez, Acker, Keesling, Ludewig
<b>ABSENT:</b>	None

## **Regular Agenda Items For Discussion**

### **5. Old Business Info/Action**

#### **5.1 Masten Station Repairs – Information**

Receive a report on repairs and projects for Masten Station.

Chief Deocariza reported that the tenting of Masten Station had been completed and staff is working on a list of repairs by priority.

Kathy Athey stated that from previous meetings and the Five-Year Plan, the Commissioners have set the priorities as repairing the termite damage and roof replacement.

Commissioner Acker asked how much was available in the budget for the repairs this fiscal year. Kathy Athey responded that the approved budget allocation was \$1.5 million for the new fire engine (Item 5.4) and the repairs to Masten Station. The total amount for the repairs depends on the final cost of the new engine as the Board has made that the highest priority.

More information will be presented at December 13, 2023, meeting.

#### **5.2 Masten Station Solar Engineering Report – Information**

Receive a report on the status of the solar project at Masten Fire Station.

Chief Deocariza reported that Simmitri has submitted the responses to the Building Department and is waiting for the permits. The Board asked if the project would be completed by the December deadline so that the terms of the grant are met. Chief Main said that he had spoken to Simmitri, and they are anticipating the permits in early November. They are confident that the project will be completed on time.

Kathy Athey advised staff to check the terms of the agreement to verify if the project had to be completed by December 31, 2023, or if that date is when the grant package needs to be completed. That could affect when the project needs to be completed by

as to allow for time to pay invoices, submit grant package and allow for the package to be processed by Silicon Valley Clean Energy.

### 5.3 Local Agency Formation Commission (LAFCO) Report with Edits – Information

Receive a report on the revised LAFCO Countywide Fire Service Review.

Commissioner Lewis reported that the report included the changes the Board had included in their letter to LAFCO. No additional recommendations were requested.

### 5.4 Fire Engine Purchase – Information

Receive a report on the timeline for the new engine.

Chief Deocariza reported that the new engine would be purchased on a “Piggyback” contract from Rosenbauer for approximately nine hundred forty-five thousand, nine hundred and fifty dollars (\$945,950.00) and would take approximately 2 years to build. The specs have been submitted to Rosenbauer and staff are waiting to get the cost confirmation back.

Kathy Athey asked if that price included any add on items, such as light bars and equipment for future budgeting purposes. FEM Lopez stated that an additional two hundred fifty thousand dollars (\$250,000.00) would be needed to outfit the engine.

Commissioner Acker stated that he preferred deferring the purchase of the additional engine equipment until after the engine is delivered in approximately two (2) years, and directing those funds to the repairs at Masten Fire Station.

### 5.5 Development Impact Fee Justification Study and Fire Capital Facilities Plan – Action

Kathy Athey reported for LaQueta Lynch that staff’s recommendation was to award the bid to DTA (formerly David Taussig & Associates) in the amount of twenty-five thousand dollars, (\$25,000). They were the lowest bidder and notably, prepared the last study in 2015. The Board agreed with that recommendation and awarded the bid to DTA.

Possible Action:

- a. Receive report on bids and proposals from consultant service companies for a Development Impact Fee Justification Study and Fire Capital Facilities Plan.
- b. Select a consultant service company for a Development Fee Justification Study and Fire Capital Facilities Plan.
- c. Approve delegation of authority to the Fire Chief, or designee, to negotiate, execute, amend, or terminate an agreement between the selected consultant for

services for a Development Impact Fee Justification Study and updated Fire Capital Facilities Plan. Delegation of authority to expire on January 31, 2025.

<b>5.6(b) RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	Acker
<b>SECONDER:</b>	Keesling
<b>AYES:</b>	Acker, Keesling, Ludewig, Monaco, Johnson, Lewis, Lopez
<b>ABSENT:</b>	None

<b>5.6 (c) RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	Acker
<b>SECONDER:</b>	Ludewig
<b>AYES:</b>	Acker, Ludewig, Keesling, Monaco, Johnson, Lewis, Lopez
<b>ABSENT:</b>	None

## 5.6 Fiscal Year 2023 Financial Statements – Independent Audit – Information

Receive Fiscal Year 2023 Financial Statements with auditor report.

Kathy Athey reported on the draft fiscal year 2023 Financial Statements with auditor report explaining the difference between the County’s SAP reports and the financial statements were due to auditor adjustments. Auditor adjustments are made to ensure that revenue/expenditures are recorded in the fiscal year they occurred. Santa Clara County policy only allows for adjustments after the close of the fiscal year of one million dollars or more. Since the adjustments are less than one million, they will not be recorded in SAP in Fiscal Year 2023, instead they are recorded on the date they occurred.

## 6. New Business

### 6.1 Resume Awards for the Volunteer Firefighter Recognition Program - Action

The board approved an annual budget of five hundred dollars, (\$500), to be utilized by staff to recognize the volunteer firefighters for service time as well as outstanding service. The details of the program will be implemented by staff.

Possible Action:

- a. Approve District staff to prepare and implement award program recognizing a volunteer firefighter of the year and presentation of award at the December meeting.

<b>6.1 RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	Acker
<b>SECONDER:</b>	Lewis
<b>AYES:</b>	Acker, Lewis, Johnson, Keesling, Ludewig, Monaco, Lopez
<b>ABSENT:</b>	None

## 7. Request for Future Agenda Items

Note: in accordance with Government Code Section 54954.2(a), there shall be no discussion, debate and/or action taken on any request other than providing staff to place the matter of business on a future agenda.  
Direction.

- Grant Writer.
- Resolution setting 2024 Board of Commissioner Meeting Schedule.
- Inspector.
- Volunteer Firefighter Report removed from consent agenda and place on regular agenda.
- Employee Recognition Program.
- Five Year Plan.
- AD HOC Committee – District Branding.
- Type 1 Fire Engine Specs for approval.
- Masten Fire Station Repairs priority list for approval.

## 8. Battalion Chief's Report

Chief Main reported the following:

- District pamphlets have been placed in all vehicles and are being distributed to the community.
- District participated in the San Martin Emergency Preparedness Fair.
- E368 has been hired by CAL FIRE through the Assistance By Hire (ABH), earning approximately \$58K.
- Masten Fire Station fumigation has been completed.
- District responded to a structure fire on Cox Avenue in San Martin. The detached garage was a complete loss. Mutual aid was provided by Gilroy Fire Department.
- District responded to a structure fire on Monterey Road – Garage. The cause was undetermined but suspicious.

## 9. Chief's Report – Baraka Carter, Interim Chief

Chief Carter reported the following:

- Chief Huang is in Redding but wanted the Board to know how much he enjoyed working with them and will be available during the transition to the new Chief to ensure a smooth transition.

- CAL FIRE continues to utilize the District through the ABH Agreement.
- Staff are working on the priority list for capital expenditure for presentation to the Board.

**10. Commissioner Comments**

- Chairperson Monaco announced that the November 8, 2023, meeting is cancelled.

**11. Next Meeting is December 13, 2023.**

**12. Adjourn Meeting**

*There being no further business, the meeting was adjourned at 7:00 p. m.*

ATTEST \_\_\_\_\_  
John Monaco, Chairperson

\_\_\_\_\_  
LaQueta Lynch, Clerk of the Board



## South Santa Clara County Fire District

15670 Monterey Street Morgan Hill, CA 95037 • (408) 779-2121 • www.sccfd.com  
Baraka Carter, Fire Chief

### MINUTES OF THE SOUTH SANTA CLARA COUNTY FIRE DISTRICT BOARD OF COMMISSIONERS SPECIAL MEETING OF November 15, 2023

#### 1. Opening

- 1.1 CALL TO ORDER - Chairperson John Monaco
- 1.2 ROLL CALL - Clerk LaQueta Lynch

#### 2. Public Participation

Member of the public may comment on an agenda item before action is taken and after the Board has discussed the item. The Chairperson of the Board of Commissioners will invite your comments regarding any item listed on our open session agenda. The Brown Act prohibits the Fire Board from responding to a request or taking any action not listed on the agenda.

#### 3. E-68 Accident-Action

Receive report on the November 6, 2023, accident involving Engine 68 and the status of the insurance claim for the Engine.

Chief Carter gave a brief report of the E-68 accident.

Chief Carter also stated the plan for relocating engines for district coverage.

The board took no action as Chief Carter explained the plan for district coverage.

Possible action

- a. Discuss strategies and provide direction to staff regarding assignment of engines to District stations.

#### 4. Fire Apparatus Specification Ad Hoc Committee - Action

Commissioner Acker stated that the Ad Hoc Committee will only have 3 board members. He also suggested that the Ad Hoc Committee meet with fleet experts and staff about the process for the new engines.

Chief Carter stated that there is an internal sub-committee that meets once a month to go over things regarding the engines, mechanical support, and service for the vehicles.

Commissioner Acker asked if the Ad hoc Committee could come and sit in on a few of the sub-community meetings. Chief Carter agreed that it would be okay for the commissioners to sit in on a few of the meetings.



Commissioner Johnson and Commissioner Lewis stated that 2 engines should be purchased at the same time.

Kathy Athey also stated about the process for procurement for the purchase of the engines.

The Ad Hoc Committee will have the following Commissioners on the committee: Acker, Ludewig, and Lopez.

Possible Action:

- a. Discuss and establish an Ad Hoc Fire Apparatus Subcommittee to develop proposed specifications for a replacement fire apparatus and make recommendations at the February Board of Commissioners meeting for approval and implementation.
- b. Appoint Commissioners to serve on the Ad Hoc Fire Apparatus Subcommittee.
- c. Ad Hoc Fire Apparatus Subcommittee to end April 30, 2024, or when subcommittee makes its recommendation to the Board of Commissioners, whichever is earlier.

<b>4b RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	<b>Acker</b>
<b>SECONDER:</b>	<b>Lewis</b>
<b>AYES:</b>	<b>Keesling, Johnson, Lopez</b>
<b>ABSENT:</b>	<b>Monaco and Ludewig</b>

#### **5. Prioritization of Masten Station Repairs - Action**

The commissioners all agreed until more information is received from the E-68 accident the repairs for Masten Station will be discussed at next Board of Commissioners meeting on December 13, 2023.

Possible Action:

- a. Discuss the priority of Masten Station repairs and the possible diversion of funds to cover the procurement cost of a replacement engine.
- b. Provide direction to staff regarding the implementation of Masten Station repairs.

#### **6. Storage Pod for Masten Station - Action**

A motion was made by Commissioner Acker that if a storage pod was bought, the cost should be no more than \$3,000.00 for the cost of the pod.

Received report and quotes relating to the rental of a storage pod for Engine 68 equipment.

Possible Action:

- a. Select a model and vendor and approve rental of a storage pod for Engine 68 Equipment in an amount not to exceed \$800 a month and until no later than January 1, 2026.

<b>4b RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	<b>Acker</b>
<b>SECONDER:</b>	<b>Johnson</b>
<b>AYES:</b>	<b>Keesling, Lewis, Lopez</b>
<b>ABSENT:</b>	<b>Monaco and Ludewig</b>

8. Next Regular Meeting is December 13, 2023

9. Adjourn

*There being no further business, the meeting was adjourned at 7:16 p. m.*

ATTEST \_\_\_\_\_  
John Monaco, Chairperson

\_\_\_\_\_  
LaQueta Lynch, Clerk of the Board

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4.b October - November 2023 Fund 1574 Expenditures						
Date	Doc #	Object	Ven #	Vendor Name	Description	Amount
10/3/2023	129	5230300	1023423	US Bank	SSCCFD Vehicles, and Winter Maintenance	\$ 15,107.34
10/3/2023	129	5230100	1023423	US Bank	Manitenance	\$ 177.66
10/3/2023	129	5230400	1023423	US Bank	SSCCFD Vehicles, and Winter Maintenance	\$ 108.26
10/3/2023	129	5250100	1023423	US Bank	Post Mail	\$ 17.48
10/3/2023	129	5250700	1023423	US Bank	Printing	\$ 785.70
10/3/2023	129	5275200	1023423	US Bank	Computer Hardware	\$ 43.74
10/3/2023	129	5350440	1023423	US Bank	Supplies	\$ 1,759.21
10/3/2023	129	5250800	1023423	US Bank	Software	\$ (228.00)
10/3/2023	130	5255500	1000874	Athey, Kathy	Consultant Service 9/17/23-9/28/2023	\$ 910.00
10/3/2023	131	5255500a	1005134	Life Assist	Medical Supplies	\$ 29.10
10/3/2023	132	5230100	1033535	Boyett Petroieum	Gas	\$ 85.93
10/3/2023	133	5231000	1021740	Sharp	Stn 2 copier meter	\$ 34.44
10/3/2023	134	5205100	1038415	Frontier Communications	Stn 2 landline 408-842-3713 9/22 - 10/21/23	\$ 231.09
10/3/2023	135	5290100	5003891	Suburban Propane	Bulk tank Rent	\$ 212.99
10/3/2023	136	5255500a	1037122	Airgas	Medical Oxygen	\$ 2.97
10/3/2023	137	5205100	1038415	Frontier Communications	Stn 3 land line 408-842-3138 9/22 -10/21/23	\$ 356.22
10/3/2023	JE	5255500a		Santa Clara County	EMD - Final for FY22/23	\$ 1,568.45
10/3/2023	JE	5255500a		Santa Clara County	EMD July 2023 - September 2023	\$ 7,842.25
10/5/2023	138	5350440	1014805	South Valley Internet	SSCC Fire #1 11/1/23 - 12/1/23	\$ 189.95
10/5/2023	139	5350440	1003225	Dish Network	Stn 2 09/18/23 - 10/17/23	\$ 14.18
10/5/2023	140	5350440	1003225	Dish Network	Stn 3 Satellite - 10/18/23 - 11/17/23	\$ 125.91
10/9/2023	141	5230100	1042897	Diesel Direct West	Fuel	\$ 2,163.06
10/9/2023	142	5350440	1015089	Crystal Springs Water	Stn 3 Sept. 6, 2023	\$ 18.00
10/9/2023	143	5350440	1015089	Crystal Springs Water	Stn 3 Sept 13, 2023	\$ 15.00
10/9/2023	144	5350440	1015089	Crystal Springs Water	Stn 3 Sept 20,2023	\$ 22.50
10/9/2023	145	5350440	1015089	Crystal Springs Water	Stn 3 Sept 27, 2023	\$ 15.00
10/9/2023	146	5215700	5002477	Greenwaste	Stn 2 10/1/2023 - 10/31/2023	\$ 574.52
10/9/2023	147	5231000	1004379	Killroy Pest Control	Pest Control Services Stn 3	\$ 79.00
10/9/2023	148	5215700	5002477	Greenwaste	Stn 3 10/1/2023 - 10/31/23	\$ 141.10
10/9/2023	149	5290100	1007754	PG & E	Stn 2 service from 8/29/23 - 9/27/2023	\$ 1,565.46
10/9/2023	150	5350440	1015089	Crystal Springs Water	Stn 2 9/7/2023	\$ 33.00
10/9/2023	151	5350440	1015089	Crystal Springs Water	Stn 2 9/14/23	\$ 37.50
10/9/2023	152	5350440	1015089	Crystal Springs Water	Stn 2 9/21/23	\$ 22.50
10/9/2023	153	5350440	1015089	Crystal Springs Water	Stn 2 9/28/23	\$ 22.50
10/23/2023	JE	5255800	5001228	County Counsel	County Counsel Services September 2023	\$ 2,109.00
10/23/2023	154	5270100	1047779	Vertical Bridge Real Estate, LLC	Rent 11/01/2023 - 11/30/2023	\$ 327.82
10/23/2023	154	5270100	1047779	Vertical Bridge Real Estate, LLC	Utilities 11/01/2023 - 11/30/2023	\$ 40.00
10/23/2023	155	5205100	1038415	Frontier Communications	Station 1 service 10/7/23 -11/6/2023 #7353	\$ 119.29
10/23/2023	156	5255500	1000874	Athey, Kathy	Consultant Service 10/1/23 - 10/14/2023	\$ 857.50
10/23/2023	157	5225500	1007006	Monaco, John	Commissioner Meeting 10/11/2023	\$ 50.00
10/23/2023	158	5225500	1004236	Peter Keesling	Commissioner Meeting 10/11/2023	\$ 50.00
10/23/2023	159	5225500	1005084	Lewis, Joan	Commissioner Meeting 10/11/2023	\$ 50.00
10/23/2023	160	5225500	1041105	Acker, James	Commissioner Meeting 10/11/2023	\$ 50.00
10/23/2023	161	5225500	1045943	Lopez, Ramon	Commissioner Meeting 10/11/2023	\$ 50.00
10/23/2023	162	1049402	1049402	Johnson, Jay	Commissioner Meeting 10/11/2023	\$ 50.00
10/23/2023	163	5255500	1032697	Ludewig, Tache	Commissioner Meeting 10/11/2023	\$ 50.00
10/23/2023	164	5350440	1014805	South Valley Internet	Stn 2 Service 11/9/23 - 12/9/23	\$ 189.95
10/23/2023	165	5205100	5003436	AT&T	Long Distance	\$ 43.28
10/23/2023	166	5255500	5003515	Verizon Wireless	Service Aug 13, 2023 - Sept 12, 2023	\$ 42.16
10/23/2023	167	5255500	5000716	Stryker	Medical supply	\$ 572.45
10/31/2023	JE	5255500a		County Communications	Technical Services	\$ 531.00
					<b>Total</b>	<b>\$ 39,266.46</b>
11/6/2023	168	5235110	1053448	Thrasher Termite	Stn 2 Termite work	\$ 2,460.00
11/6/2023	169	5350440	1003225	Dish	Stn 10/18/23 - 11/18/23	\$ 14.18
11/6/2023	170	5350440	1014805	South Valley Internet	SSCC Fire #1 12/1/23 - 1/1/24	\$ 189.95
11/6/2023	171	5255500a	1005134	Life Assist	Medical Supplies	\$ 970.31
11/6/2023	172	5231000	1004379	Killroy Pest Control	Pest Control Services Stn 3	\$ 79.00
11/6/2023	173	5230100	1042897	Diesel Direct West	Fuel	\$ 2,551.80
11/6/2023	174	5255500a	1005134	Life Assist	Medical Supplies	\$ 38.37
11/6/2023	175	5231000	1021740	Sharp Business System	Station 2 - Copier Maintance	\$ 60.61
11/6/2023	176	5350440	1046395	ter Communications Holding C	Cable Services Stn 09/11/2023 - 10/10/23	\$ 148.06
11/6/2023	177	5205100	1038415	Frontier Communications	Station 1 service 10/22/23 -11/21/2023 #3131	\$ 368.13
11/6/2023	178	5255500	5003515	Verizon Wireless	Service Aug 13, 2023 - Sept 12, 2023	\$ 1,587.66
11/6/2023	179	5205100	1038415	Frontier Communications	Station 1 service 10/22/23 -11/21/2023 #3711	\$ 235.38
11/6/2023	180	5255500	1000874	Athey, Kathy	Consultant Service 09/03 - 9/13/2023	\$ 1,050.00

4.b October - November 2023 Fund 1574 Expenditures						
11/9/2023	181	5230300	1023423	US Bank	Parts/Services SSCCFD vehicles	\$ 5,190.74
11/9/2023	181	5230100	1023423	US Bank	Maintenance	\$ 174.27
11/9/2023	181	5230400	1023423	US Bank	Repairs	\$ 1,675.79
11/9/2023	181	5275100	1023423	US Bank	Tool	\$ 293.88
11/9/2023	181	5350440	1023423	US Bank	Supplies	\$ 8,588.22
11/9/2023	182	5255500a	1005134	Life Assist	Medical Supplies	\$ 2,072.62
11/14/2023	183	5350440	1003225	Dish	Stn 11/18/23 - 12/17/23	\$ 255.58
11/14/2023	184	5230100	1042897	Diesel Direct West	Fuel	\$ 1,431.73
11/14/2023	185	5350440	1014805	South Valley Internet	SSCC Fire #2 12/9/23 - 1/9/24	\$ 189.95
11/14/2023	186	5255500a	1005134	Life Assist	Medical Supplies	\$ 16.14
11/14/2023	187	5215700	5002477	Greenwaste	Stn 3 10/1/2023 - 10/31/23	\$ 141.10
11/14/2023	188	5350440	1015089	Crystal Springs Water	Stn 2 10/5/2023	\$ 25.50
11/14/2023	189	5350440	1015089	Crystal Springs Water	Stn 2 9/14/23	\$ 15.00
11/14/2023	190	5350440	1015089	Crystal Springs Water	Stn 2 9/21/23	\$ 30.00
11/14/2023	191	5350440	1015089	Crystal Springs Water	Stn 2 9/28/23	\$ 15.00
11/14/2023	192	5215700	5002477	Greenwaste	Stn 2 10/1/2023 - 10/31/23	\$ 574.52
11/14/2023	193	5350440	1015089	Crystal Springs Water	Stn 3 10/4/ 2023	\$ 25.50
11/14/2023	194	5350440	1015089	Crystal Springs Water	Stn 3 10/11/2023	\$ 15.00
11/14/2023	195	5350440	1015089	Crystal Springs Water	Stn 3 10/18/2023	\$ 15.00
11/14/2023	196	5350440	1015089	Crystal Springs Water	Stn 3 10/25/2023	\$ 15.00
11/14/2023	197	5290100	1007754	PG & E	Stn 2 service from 9/28/23 - 10/29/2023	\$ 1,433.35
					<b>Total</b>	<b>\$ 31,947.34</b>



**October 2023 P-Card**

4.6a

<b>C/H</b>	<b>GL Code</b>	<b>Amount</b>	<b>FY</b>	<b>Justification</b>
Rodriguez	5230100	\$ 174.27	23/24	E-69 Small motor equip
	<b>5230100 Total</b>	\$ 174.27	23/24	
Murray	5230300	\$ 180.63	23/24	Parts for E68
Murray	5230300	\$ 721.63	23/24	Parts for E68
Murray	5230300	\$ 4.20	23/24	Parts for E69
Murray	5230300	\$ 8.72	23/24	Parts for R1637
Murray	5230300	\$ 272.55	23/24	Parts for E68
Murray	5230300	\$ 642.71	23/24	Parts for E68
Murray	5230300	\$ 693.08	23/24	Parts for E68
Murray	5230300	\$ 104.05	23/24	Parts for E68
Murray	5230300	\$ 5.27	23/24	Parts for E68
Murray	5230300	\$ 240.49	23/24	Parts for R1637
Murray	5230300	\$ 60.55	23/24	Part for E68
Murray	5230300	\$ 99.08	23/24	Parts for old R1637
Murray	5230300	\$ 45.23	23/24	Parts for E67
Murray	5230300	\$ 66.06	23/24	Parts for E169
Murray	5230300	\$ 1,090.45	23/24	Part for E67
Murray	5230300	\$ 86.69	23/24	Parts for E67
Lopez	5230300	\$ 618.88	23/24	Part
Black	5230300	\$ 227.16	23/24	Part for B69
Black	5230300	\$ 23.31	23/24	Parts for B69
	<b>5230300 Total</b>	\$ 5,190.74		
Rodriguez	5230400	\$ 425.79	23/24	Service on Treadmill at Stn 3
Rodriguez	5230400	\$ 1,250.00	23/24	Repair garage doors at Stn 3
	<b>5230400 Total</b>	\$ 1,675.79		
Murray	5275100	\$ 293.88	23/24	Tool
	<b>5275100 Total</b>	\$ 293.88		
Main	5350440	\$ 285.00	23/24	Stn 2 Supplies
Main	5350440	\$ 256.69	23/24	Stn 2 Supplies
Main	5350440	\$ 700.00	23/24	Stn 2 Supplies
Main	5350440	\$ 41.12	23/24	Stn 2 Supplies
Rodriguez	5350440	\$ 117.53	23/24	Stn 3 Supplies
Main	5350440	\$ 1,500.00	23/24	Stn 3 Supplies
Main	5350440	\$ 373.68	23/24	Stn 3 Supplies
Alpers	5350440	\$ 193.03	23/24	Stn 3 Supplies
Alpers	5350440	\$ 54.98	23/24	Stn 3 Supplies
Rodberg	5350440	\$ 3,377.41	23/24	Stn 3 Supplies
Rodberg	5350440	\$ 343.73	23/24	Stn 3 Supplies
Rodberg	5350440	\$ 387.02	23/24	Stn 3 Supplies
Rodberg	5350440	\$ 73.09	23/24	Stn 3 Supplies
Rodberg	5350440	\$ 22.89	23/24	Stn 3 Supplies
Rodberg	5350440	\$ 500.00	23/24	Stn 3 Supplies
Rodberg	5350440	\$ 66.87	23/24	Stn 3 Supplies
Rodberg	5350440	\$ 135.48	23/24	Stn Supplies
Lynch	5350440	\$ 159.70	23/24	Stn 1 Supplies
	<b>5350440 Total</b>	\$ 8,588.22		
	<b>Grand Total</b>	\$ 15,922.90		



**November 2023 P-Card**

4b.a

C/H	GL Code	Amount	FY	Justification
Murray	5230300	\$ 71.76	23/24	Parts for WT68
Murray	5230300	\$ 35.43	23/24	Part for E168
Murray	5230300	\$ 50.45	23/24	Parts for E67
Murray	5230300	\$ 61.09	23/24	Parts for R1637
Murray	5230300	\$ 1,528.68	23/24	Parts for E68
Lopez	5230300	\$ 2,283.44	23/24	Winter Maint
Main	5230300	\$ 2,674.38	23/24	E68 Equip Storage
	<b>5230300 Total</b>	<b>\$ 6,705.23</b>		
Lopez	5230400	\$ 8,900.00	23/24	E68 towing
Black	5230400	\$ 360.00	23/24	Diag software
Black	5230400	\$ 26.66	23/24	Repair E-68
Black	5230400	\$ 69.87	23/24	Repair E168
Black	5230400	\$ 1,407.10	23/24	Repair 168
Black	5230400	\$ 191.23	23/24	Repair
	<b>5230400 Total</b>	<b>\$ 10,954.86</b>		
A. Murray	5757400	\$ 250.00	23/24	EMS
	<b>5757400 Total</b>	<b>\$ 250.00</b>		
Lynch	5250100	\$ 129.86	23/24	Award
Lynch	5250100	\$ 356.95	23/24	Awards
	<b>5250100 Total</b>	<b>\$ 486.81</b>		
Murray	5275100	\$ 364.88	23/24	Small Tool
	<b>5275100 TOTAL</b>	<b>\$ 364.88</b>		
Main	5250930	\$ 216.94	23/24	County EMS Retreat
Terry	5250930	\$ 1,083.61	23/24	Public Education
	<b>5250930 Total</b>	<b>\$ 1,300.55</b>		
Lynch	5285800	\$ 273.15	23/24	Business Travel
Lynch	5285800	\$ 432.97	23/24	Business Travel
Lynch	5285800	\$ 389.13	23/24	Business Travel for Chief Deocarizo
Lynch	5285800	\$ 389.13	23/24	Business Travel for Chief Deocarizo
Lynch	5285800	\$ (273.15)	23/24	Business Travel
Lynch	5285800	\$ 628.98	23/24	Business Travel
Lynch	5285800	\$ 300.00	23/24	Business Travel
Lynch	5285800	\$ 300.00	23/24	Business Travel
	<b>5285800 Total</b>	<b>\$ 2,440.21</b>		
Main	5350440	\$ 639.49	23/24	Supply
Rodberg	5350440	\$ 43.54	23/24	Stn 3 Supplies
Rodberg	5350440	\$ 164.77	23/24	Stn 3 Supplies
Rodberg	5350440	\$ 195.18	23/24	Stn 3 Supplies
Rodberg	5350440	\$ 78.91	23/24	Stn 3 Supplies
Rodberg	5350440	\$ 21.78	23/24	Stn 3 Supplies
Lynch	5350440	\$ 80.56	23/24	Supply
Lynch	5350440	\$ 101.45	23/24	Supply
Lynch	5350440	\$ 76.23	23/24	Supply
	<b>5350440 Total</b>	<b>\$ 1,401.91</b>		
	<b>Grand Total</b>	<b>\$ 23,904.45</b>		



SOUTH SANTA CLARA COUNTY FIRE DISTRICT  
10/31/2023

4 (b)

**REVENUE FUND 1574 COST CENTER 9118**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2023 ACTUAL	DIFFERENCE
4001100	Prop Taxes Curr Secured	\$ 5,953,000.00	\$ -	\$ 5,953,000.00	\$ -	\$ -
4001200	Prop Taxes Unitary	\$ 61,000.00	\$ -	\$ 61,000.00	\$ -	\$ -
4001210	Prop Taxes - Unitary Railroad	\$ 1,100.00	\$ -	\$ 1,100.00	\$ -	\$ -
4002100	Prop Taxes Curr Unsecured	\$ 306,000.00	\$ 305,857.51	\$ 142.49	\$ 291,045.64	\$ 14,811.87
4006100	Prop Taxes SB813	\$ 136,000.00	\$ 20,383.87	\$ 115,616.13	\$ 29,768.20	\$ (9,384.33)
4301100	Interest-Deposits	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -
4419100	Homeowners Prop Tax	\$ 16,800.00	\$ -	\$ 16,800.00	\$ -	\$ -
4422300	State Grants & Aids	\$ 20,000.00	\$ (88.98)	\$ 20,088.98	\$ (153,255.00)	\$ 153,166.02
4580100	Other Grants & Aids	\$ -	\$ -	\$ -	\$ -	\$ -
4580200	Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -
4727670	Fire Protect. Svcs - Assembly Permit	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 336.00	\$ (336.00)
4727700	Misc. Fees	\$ 200,000.00	\$ 560.00	\$ 199,440.00	\$ 437.00	\$ 123.00
4813450	Misc Income - Charge	\$ 1,500,000.00	\$ 10,306.65	\$ 1,489,693.35	\$ 154,924.04	\$ (144,617.39)
4920120	IC-Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL REVENUE</b>	<b>\$ 8,258,900.00</b>	<b>\$ 337,019.05</b>	<b>\$ 7,921,880.95</b>	<b>\$ 323,255.88</b>	<b>\$ 13,763.17</b>

**EXPENDITURES FUND 1574 COST CENTER 9118**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2023 ACTUAL	DIFFERENCE
5205100	Communications/Telephone	\$ 7,850.00	\$ 2,345.60	\$ 5,504.40	\$ 2,390.41	\$ (44.81)
5205200	IC - Radio Maintenance Internal	\$ -	\$ -	\$ -	\$ -	\$ -
5215700	Garbage	\$ 8,180.00	\$ 2,862.48	\$ 5,317.52	\$ 2,726.20	\$ 136.28
5220100	Insurance Premiums	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 55,205.00	\$ (55,205.00)
5225500	Commissioner Fee	\$ 4,200.00	\$ 1,000.00	\$ 3,200.00	\$ 700.00	\$ 300.00
5230100	Lubes, Oils, & Fluids	\$ 55,000.00	\$ 10,674.45	\$ 44,325.55	\$ 20,397.17	\$ (9,722.72)
5230200	Tires	\$ 10,000.00	\$ 6,028.27	\$ 3,971.73	\$ 3,535.62	\$ 2,492.65
5230300	Vehicle Parts	\$ 100,000.00	\$ 31,540.06	\$ 68,459.94	\$ 18,873.76	\$ 12,666.30
5230400	Maint. - Equip. Other	\$ 33,000.00	\$ 393.26	\$ 32,606.74	\$ 10,262.90	\$ (9,869.64)
5231000	Contract Maint.	\$ 3,600.00	\$ 630.74	\$ 2,969.26	\$ 712.88	\$ (82.14)
5235110	Maint. Struc. -Grounds/Bldg	\$ 45,000.00	\$ -	\$ 45,000.00	\$ 472.50	\$ (472.50)
5235120	Maint. Grounds-Rd &Walk	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ -
5245100	Membership Dues	\$ 4,000.00	\$ 1,950.00	\$ 2,050.00	\$ 2,199.56	\$ (249.56)
5250100	Office Expenses	\$ 7,500.00	\$ 258.61	\$ 7,241.39	\$ 3,817.80	\$ (3,559.19)
5250600	Education Materials	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ -
5250700	Printing External	\$ 1,000.00	\$ 785.70	\$ 214.30	\$ 206.69	\$ 579.01
5250800	PC Software	\$ 500.00	\$ -	\$ 500.00	\$ 228.00	\$ (228.00)
5250930	Prof. Devel. Seminars	\$ 500.00	\$ 11,000.00	\$ (10,500.00)	\$ -	\$ 11,000.00
5251000	Workshop, Conf & Seminar	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
5255100	Prof & Specialized Services	\$ 18,000.00	\$ -	\$ 18,000.00	\$ 11,300.00	\$ (11,300.00)
5255500	Contract Services	\$ 80,000.00	\$ 25,192.77	\$ 54,807.23	\$ 18,397.61	\$ 6,795.16
5255510	Svc Other - Professional Svc	\$ 8,013,347.00	\$ 199,031.89	\$ 7,814,315.11	\$ (97,339.02)	\$ 296,370.91
5255800	Legal Expenses	\$ 20,000.00	\$ 6,481.90	\$ 13,518.10	\$ 2,483.00	\$ 3,998.90
5255900	Investigation Expense	\$ -	\$ -	\$ -	\$ -	\$ -
5257200	Training Services	\$ 600.00	\$ -	\$ 600.00	\$ 1,705.00	\$ (1,705.00)
5257400	Medical Prof. Fees	\$ 500.00	\$ -	\$ 500.00	\$ 74.00	\$ (74.00)
5258200	Prof Svc - Internal	\$ -	\$ -	\$ -	\$ -	\$ -
5259200	Property Tax Admin Fee	\$ 55,000.00	\$ -	\$ 55,000.00	\$ -	\$ -
5265100	Equipment - Other- Rents/Leases	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
5270100	Rents & Leases- Bldg & Improv.	\$ 28,000.00	\$ 1,679.10	\$ 26,320.90	\$ 10,689.70	\$ (9,010.60)
5275100	Small Tools	\$ 5,000.00	\$ 180.06	\$ 4,819.94	\$ 272.23	\$ (92.17)
5275200	PC Hardware	\$ 1,500.00	\$ 43.74	\$ 1,456.26	\$ 3,465.92	\$ (3,422.18)
5275500	Non Capitalized Equip.	\$ 70,000.00	\$ 31,022.23	\$ 38,977.77	\$ 6,630.63	\$ 24,391.60
5280000	Special Dept. Expense	\$ 425.00	\$ -	\$ 425.00	\$ -	\$ -
5281610	IC - Cost Allocation Plan	\$ 12,572.00	\$ 3,143.00	\$ 9,429.00	\$ 5,884.50	\$ (2,741.50)
5282200	Projects / Programs	\$ 17,800.00	\$ 19,177.00	\$ (1,377.00)	\$ 19,514.00	\$ (337.00)
5285200	Automobile Services/Travel	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ -
5285800	Business Travel	\$ 250.00	\$ 3,373.47	\$ (3,123.47)	\$ 288.36	\$ 3,085.11
5290100	Utilities	\$ 16,400.00	\$ 7,155.02	\$ 9,244.98	\$ 6,443.50	\$ 711.52
5350300	Operating Expense - Other	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
5350400	Services and Supplies - Other	\$ 58,000.00	\$ -	\$ 1,177.94	\$ 1,177.94	\$ -
5350440	Ser./Supplies	\$ 63,922.00	\$ 7,464.43	\$ 56,457.57	\$ 7,557.95	\$ (93.52)
5400200	Debt Svcs - Principal	\$ 6,350.00	\$ -	\$ 6,350.00	\$ -	\$ -
5420100	Interest Expense	\$ 1,333,050.00	\$ -	\$ 1,333,050.00	\$ 1,296.62	\$ (1,296.62)
5561300	Special District Equip. Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 10,148,296.00</b>	<b>\$ 373,413.78</b>	<b>\$ 9,774,882.22</b>	<b>\$ 121,570.43</b>	<b>\$ 251,843.35</b>

**REVENUE FUND 1574 COST CENTER 9120**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2023 ACTUAL	DIFFERENCE
4727725	First Responder	\$ 223,485.00	\$ 56,349.04	\$ 167,135.96	\$ (57,381.55)	\$ 113,730.59
	<b>TOTAL REVENUE</b>	<b>\$ 223,485.00</b>	<b>\$ 56,349.04</b>	<b>\$ 167,135.96</b>	<b>\$ (57,381.55)</b>	<b>\$ 113,730.59</b>

**EXPENDITURES FUND 1574 COST CENTER 9120**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2023 ACTUAL	DIFFERENCE
5255500	Contract Services	\$ 123,485.00	\$ 25,192.77	\$ 98,292.23	\$ 63,708.34	\$ (38,515.57)



GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2023 ACTUAL	DIFFERENCE
5255510	Svc Other - Professional Svc	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	
5561300	Special District Equip. Acquisition	\$ -	\$ -	\$ -	\$ -	
5400200	Debt Svcs - Principal		\$ -	\$ -	\$ -	
5420100	Interest Expense	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 223,485.00</b>	<b>\$ 25,192.77</b>	<b>\$ 198,292.23</b>	<b>\$ 63,708.34</b>	<b>\$ (38,515.57)</b>

2280050	ADVANCES FROM OTHER FUNDS	\$ 447,450.34	\$ -	\$ 447,450.34	\$ 559,312.93	\$ (111,862.59)
3400000	FUND BALANCE/RETAINED EARNINGS	\$ (89,275.95)	\$ -	\$ (89,275.95)	\$ 1,673,619.16	\$ (1,762,895.11)
3400250	FUND BALANCE/ASSIGNED	\$ 3,799,900.13	\$ -	\$ 3,799,900.13	\$ 1,874,159.49	\$ 1,925,740.64
	<b>TOTAL FUND BALANCE</b>	<b>\$ 4,158,074.52</b>	<b>\$ -</b>	<b>\$ 4,158,074.52</b>	<b>\$ 4,107,091.58</b>	<b>\$ 50,982.94</b>

**REVENUE FUND 1575 COST CENTER 9121**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2023	RECEIPTS TO DATE	BALANCE	FY 2022 ACTUAL	DIFFERENCE
4727670	FP Svcs-Assem Permit	\$ 95,000.00	\$ 97,103.49	\$ (2,103.49)	\$ 43,429.56	\$ 53,673.93
4301100	Interest-Deposits	\$ 8,000.00	\$ 0.01	\$ 7,999.99	\$ -	\$ 0.01

	<b>TOTAL REVENUE</b>	<b>\$ 103,000.00</b>	<b>\$ 97,103.50</b>	<b>\$ 5,896.50</b>	<b>\$ 43,429.56</b>	<b>\$ 53,673.94</b>
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**EXPENDITURES FUND 1575 COST CENTER 9121**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2023	RECEIPTS TO DATE	BALANCE	FY 2022 ACTUAL	DIFFERENCE
5400200	Debt Svcs - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
5420100	Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -
5255100	Professional and Specialized Services	\$ -	\$ -	\$ -	\$ -	\$ -
5561000	Special District Equip. Acq.	\$ 166,950.00	\$ -	\$ 166,950.00	\$ -	\$ -

	<b>TOTAL NET EXPENDITURES</b>	<b>\$ 166,950.00</b>	<b>\$ -</b>	<b>\$ 166,950.00</b>	<b>\$ -</b>	<b>\$ -</b>
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3400000	FUND BALANCE/RETAINED EARNINGS	\$ 115,362.95	\$ 89,275.95	\$ 26,087.00	\$ -	\$ 26,087.00
3400100	FUND BALANCE/NONSPENDABLE	\$ -	\$ -	\$ -	\$ -	\$ -
3400250	FUND BALANCE/ASSIGNED	\$ 441,787.57	\$ -	\$ 441,787.57	\$ 441,787.57	\$ -
	<b>TOTAL FUND BALANCE</b>	<b>\$ 557,150.52</b>	<b>\$ -</b>	<b>\$ 557,150.52</b>	<b>\$ 441,787.57</b>	<b>\$ 115,362.95</b>



SOUTH SANTA CLARA COUNTY FIRE DISTRICT  
11/30/2023

7.00

**REVENUE FUND 1574 COST CENTER 9118**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2023 ACTUAL	DIFFERENCE
4001100	Prop Taxes Curr Secured	\$ 5,953,000.00	\$ -	\$ 5,953,000.00	\$ 1,133,593.45	\$ (1,133,593.45)
4001200	Prop Taxes Unitary	\$ 61,000.00	\$ -	\$ 61,000.00	\$ -	\$ -
4001210	Prop Taxes - Unitary Railroad	\$ 1,100.00	\$ -	\$ 1,100.00	\$ -	\$ -
4002100	Prop Taxes Curr Unsecured	\$ 306,000.00	\$ 305,857.51	\$ 142.49	\$ 291,045.64	\$ 14,811.87
4006100	Prop Taxes SB813	\$ 136,000.00	\$ 20,383.87	\$ 115,616.13	\$ 45,918.37	\$ (25,534.50)
4301100	Interest-Deposits	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 19,639.07	\$ (19,639.07)
4419100	Homeowners Prop Tax	\$ 16,800.00	\$ -	\$ 16,800.00	\$ -	\$ -
4422300	State Grants & Aids	\$ 20,000.00	\$ (88.98)	\$ 20,088.98	\$ (153,255.00)	\$ 153,166.02
4580100	Other Grants & Aids	\$ -	\$ -	\$ -	\$ -	\$ -
4580200	Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -
4727670	Fire Protect. Svcs - Assembly Permit	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 336.00	\$ (336.00)
4727700	Misc. Fees	\$ 200,000.00	\$ 560.00	\$ 199,440.00	\$ 744.00	\$ (184.00)
4813450	Misc Income - Charge	\$ 1,500,000.00	\$ 10,306.65	\$ 1,489,693.35	\$ 154,924.04	\$ (144,617.39)
4920120	IC-Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>		<b>\$ 8,258,900.00</b>	<b>\$ 337,019.05</b>	<b>\$ 7,921,880.95</b>	<b>\$ 1,492,945.57</b>	<b>\$ (1,155,926.52)</b>

**EXPENDITURES FUND 1574 COST CENTER 9118**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2023 ACTUAL	DIFFERENCE
5205100	Communications/Telephone	\$ 7,850.00	\$ 621.51	\$ 7,228.49	\$ 3,207.57	\$ (2,586.06)
5205200	IC - Radio Maintenance Internal	\$ -	\$ -	\$ -	\$ -	\$ -
5215700	Garbage	\$ 8,180.00	\$ 715.62	\$ 7,464.38	\$ 3,407.75	\$ (2,692.13)
5220100	Insurance Premiums	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 55,205.00	\$ (55,205.00)
5225500	Commissioner Fee	\$ 4,200.00	\$ -	\$ 4,200.00	\$ 700.00	\$ (700.00)
5230100	Lubes, Oils, & Fluids	\$ 55,000.00	\$ 4,157.80	\$ 50,842.20	\$ 24,227.08	\$ (20,069.28)
5230200	Tires	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 3,535.62	\$ (3,535.62)
5230300	Vehicle Parts	\$ 100,000.00	\$ 5,190.74	\$ 94,809.26	\$ 24,635.87	\$ (19,445.13)
5230400	Maint. - Equip. Other	\$ 33,000.00	\$ 1,674.79	\$ 31,325.21	\$ 11,640.65	\$ (9,965.86)
5231000	Contract Maint.	\$ 3,600.00	\$ 139.61	\$ 3,460.39	\$ 1,098.94	\$ (959.33)
5235110	Maint. Struc. -Grounds/Bldg	\$ 45,000.00	\$ 2,460.00	\$ 42,540.00	\$ 4,590.14	\$ (2,130.14)
5235120	Maint. Grounds-Rd &Walk	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ -
5245100	Membership Dues	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 2,099.54	\$ (2,099.54)
5250100	Office Expenses	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 3,817.80	\$ (3,817.80)
5250600	Education Materials	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ -
5250700	Printing External	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 206.69	\$ (206.69)
5250800	PC Software	\$ 500.00	\$ -	\$ 500.00	\$ 228.00	\$ (228.00)
5250930	Prof. Devel. Seminars	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
5251000	Workshop_Conf &Seminar	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
5255100	Prof & Specialized Services	\$ 18,000.00	\$ -	\$ 18,000.00	\$ 14,073.38	\$ (14,073.38)
5255500	Contract Services	\$ 80,000.00	\$ 2,637.66	\$ 77,362.34	\$ 17,129.32	\$ (14,491.66)
5255510	Svc Other - Professional Svc	\$ 8,013,347.00	\$ -	\$ 8,013,347.00	\$ (97,339.02)	\$ 97,339.02
5255800	Legal Expenses	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 2,844.40	\$ (2,844.40)
5255900	Investigation Expense	\$ -	\$ -	\$ -	\$ -	\$ -
5257200	Training Services	\$ 600.00	\$ -	\$ 600.00	\$ 1,705.00	\$ (1,705.00)
5257400	Medical Prof. Fees	\$ 500.00	\$ -	\$ 500.00	\$ 74.00	\$ (74.00)
5258200	Prof Svc - Internal	\$ -	\$ -	\$ -	\$ -	\$ -
5259200	Property Tax Admin Fee	\$ 55,000.00	\$ -	\$ 55,000.00	\$ -	\$ -
5265100	Equipment - Other- Rents/Leases	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
5270100	Rents & Leases- Bldg & Improv.	\$ 28,000.00	\$ -	\$ 28,000.00	\$ 10,689.70	\$ (10,689.70)
5275100	Small Tools	\$ 5,000.00	\$ 293.88	\$ 4,706.12	\$ 755.32	\$ (461.44)
5275200	PC Hardware	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 3,465.92	\$ (3,465.92)
5275500	Non Capitalized Equip.	\$ 70,000.00	\$ -	\$ 70,000.00	\$ 6,630.63	\$ (6,630.63)
5280000	Special Dept. Expense	\$ 425.00	\$ -	\$ 425.00	\$ -	\$ -
5281610	IC - Cost Allocation Plan	\$ 12,572.00	\$ -	\$ 12,572.00	\$ 5,884.50	\$ (5,884.50)
5282200	Projects / Programs	\$ 17,800.00	\$ -	\$ 17,800.00	\$ 19,514.00	\$ (19,514.00)
5285200	Automobile Services/Travel	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ -
5285800	Business Travel	\$ 250.00	\$ -	\$ 250.00	\$ 957.76	\$ (957.76)
5290100	Utilities	\$ 16,400.00	\$ 1,433.35	\$ 14,966.65	\$ 7,031.07	\$ (5,597.72)
5350300	Operating Expense - Other	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
5350400	Services and Supplies - Other	\$ 58,000.00	\$ -	\$ -	\$ 1,177.94	\$ -
5350440	Ser./Supplies	\$ 63,922.00	\$ 10,943.85	\$ 52,978.15	\$ 10,161.85	\$ 782.00
5400200	Debt Svcs - Principal	\$ 6,350.00	\$ -	\$ 6,350.00	\$ -	\$ -
5420100	Interest Expense	\$ 1,333,050.00	\$ -	\$ 1,333,050.00	\$ 1,296.62	\$ (1,296.62)
5561300	Special District Equip. Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>\$ 10,148,296.00</b>	<b>\$ 30,268.81</b>	<b>\$ 10,118,027.19</b>	<b>\$ 144,653.04</b>	<b>\$ (114,384.23)</b>

**REVENUE FUND 1574 COST CENTER 9120**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2023 ACTUAL	DIFFERENCE
4727725	First Responder	\$ 223,485.00	\$ -	\$ 223,485.00	\$ (57,381.55)	\$ 57,381.55
<b>TOTAL REVENUE</b>		<b>\$ 223,485.00</b>	<b>\$ -</b>	<b>\$ 223,485.00</b>	<b>\$ (57,381.55)</b>	<b>\$ 57,381.55</b>

**EXPENDITURES FUND 1574 COST CENTER 9120**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2023 ACTUAL	DIFFERENCE
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GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2023 ACTUAL	DIFFERENCE
5255500	Contract Services	\$ 123,485.00	\$ 3,116.05	\$ 120,368.95	\$ 67,200.42	\$ (64,084.37)
5255510	Svc Other - Professional Svc	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	
5561300	Special District Equip. Acquisition	\$ -	\$ -	\$ -	\$ -	
5400200	Debt. Svcs - Principal	\$ -	\$ -	\$ -	\$ -	
5420100	Interest Expense	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 223,485.00</b>	<b>\$ 3,116.05</b>	<b>\$ 220,368.95</b>	<b>\$ 67,200.42</b>	<b>\$ (64,084.37)</b>

2280050	ADVANCES FROM OTHER FUNDS	\$ 447,450.34	\$ -	\$ 447,450.34	\$ 559,312.93	\$ (111,862.59)
3400000	FUND BALANCE/RETAINED EARNINGS	\$ (89,275.95)	\$ -	\$ (89,275.95)	\$ 1,673,619.16	\$ (1,762,895.11)
3400250	FUND BALANCE/ASSIGNED	\$ 3,799,900.13	\$ -	\$ 3,799,900.13	\$ 1,874,159.49	\$ 1,925,740.64
	<b>TOTAL FUND BALANCE</b>	<b>\$ 4,158,074.52</b>	<b>\$ -</b>	<b>\$ 4,158,074.52</b>	<b>\$ 4,107,091.58</b>	<b>\$ 50,982.94</b>

**REVENUE FUND 1575 COST CENTER 9121**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2023	RECEIPTS TO DATE	BALANCE	FY 2022 ACTUAL	DIFFERENCE
4727670	FP Svcs-Assem Permit	\$ 95,000.00	\$ 33,197.28	\$ 61,802.72	\$ 43,429.56	\$ (10,232.28)
4301100	Interest-Deposits	\$ 8,000.00	\$ 1,651.46	\$ 6,348.54	\$ 742.24	\$ 909.22
	<b>TOTAL REVENUE</b>	<b>\$ 103,000.00</b>	<b>\$ 34,848.74</b>	<b>\$ 68,151.26</b>	<b>\$ 44,171.80</b>	<b>\$ (9,323.06)</b>

**EXPENDITURES FUND 1575 COST CENTER 9121**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2023	RECEIPTS TO DATE	BALANCE	FY 2022 ACTUAL	DIFFERENCE
5400200	Debt Svcs - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
5420100	Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -
5255100	Professional and Specialized Services	\$ -	\$ -	\$ -	\$ -	\$ -
5561000	Special District. Equip. Acq.	\$ 166,950.00	\$ -	\$ 166,950.00	\$ -	\$ -
	<b>TOTAL NET EXPENDITURES</b>	<b>\$ 166,950.00</b>	<b>\$ -</b>	<b>\$ 166,950.00</b>	<b>\$ -</b>	<b>\$ -</b>

3400000	FUND BALANCE/RETAINED EARNINGS	\$ 115,362.95	\$ -	\$ 115,362.95	\$ -	\$ 115,362.95
3400100	FUND BALANCE/NONSPENDABLE	\$ -	\$ -	\$ -	\$ -	\$ -
3400250	FUND BALANCE/ASSIGNED	\$ 441,787.57	\$ -	\$ 441,787.57	\$ 44,178,757.00	\$ (43,736,969.43)
	<b>TOTAL FUND BALANCE</b>	<b>\$ 557,150.52</b>	<b>\$ -</b>	<b>\$ 557,150.52</b>	<b>\$ 44,178,757.00</b>	<b>\$ (43,621,606.48)</b>

# B7 STATISTICS October 2023 – November 2023



15670 Monterey Street  
Morgan Hill, CA 95037  
[www.sccfd.com](http://www.sccfd.com)  
[www.morganhillfire.org](http://www.morganhillfire.org)



## Baraka Carter, Fire Chief

### Station 1

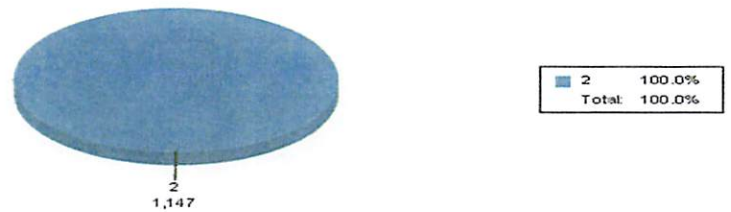
Incidents by Station



	Veg Fires	Structure Fire	Other Fires	Medical	Hazard / FMS	Others	Total
1	34	25	330	1,725	106	174	2,393
Total	34	25	330	1,725	106	174	2,393

### Station 2

Incidents by Station



	Veg Fires	Structure Fire	Other Fires	Medical	Hazard / FMS	Others	Total
2	22	22	213	793	46	51	1,147
Total	22	22	213	793	46	51	1,147

# Station 3

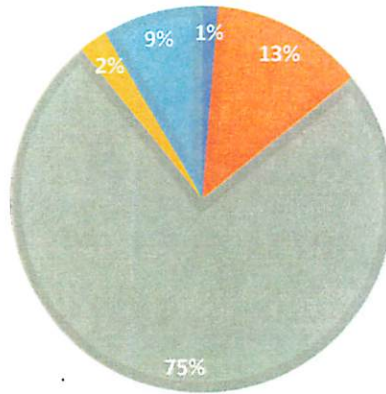
## Incidents by Station



	Veg Fires	Structure Fire	Other Fires	Medical	Hazard / FMS	Law Enforcem	Others	Total
3	9	4	150	336	25	1	52	577
<b>Total</b>	9	4	150	336	25	1	52	577

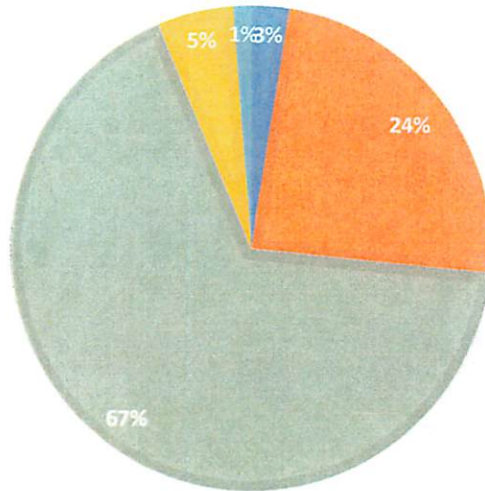
## E-67

■ Structue Fire  
 ■ Other Fire  
 ■ Medical  
 ■ Hazard/FMS  
 ■ Pub. Assist/Others



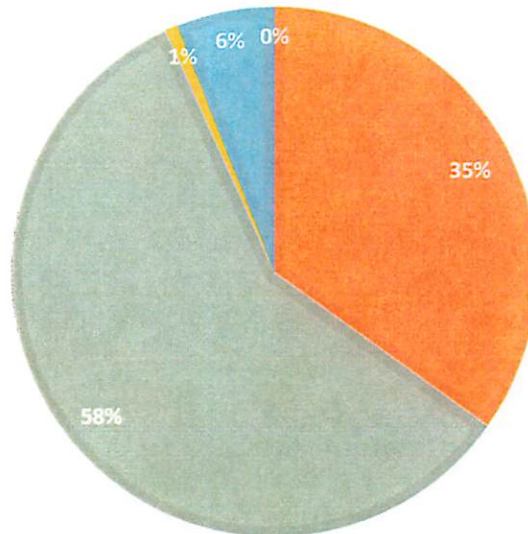
### E-68

■ Structure Fire ■ Other Fire ■ Medical ■ Hazard/FMS ■ Pub.Assist/Others



### E-69

■ Structure Fire ■ Other Fire ■ Medical ■ Hazard/FMS ■ Pub.Assist/Others







## South Santa Clara County Fire District

15670 Monterey Street Morgan Hill, CA 95037 • (408) 779-2121 • www.sccfd.com  
George Huang, Fire Chief

### ITEM 4(c)2 – MITIGATION FEES BI-MONTHLY REPORT FOR October 1, 2023 – November 30, 2023

Submitted to the  
SOUTH SANTA CLARA COUNTY FIRE DISTRICT BOARD OF COMMISSIONERS

#### Monthly Reports

The *South Santa Clara County Fire District Board of Commissioners* requires reports of mitigation activity to include collections and expenditures to be submitted to the Board Bi-Monthly.

#### Background

On September 28, 2004, Board of Supervisors of Santa Clara County adopted Ordinance No. NS-1104 establishing authority for imposing on and charging to development in the County of Santa Clara impact fees to pay for such developments equitable share of the cost of public improvements needed to mitigate the impacts of new development.

Section C19-2 of the Santa Clara County Ordinance Code authorizes imposition of development fees necessary to fund fire protection facilities and equipment.

On January 11, 2005, the Board of Directors of the South Santa Clara County Fire District adopted a resolution establishing fire protection mitigation fees.

On July 8, 2015, David Taussig and Associates completed a Development Impact Fee Justification Study for the South Santa Clara County Fire District. The study included an updated Fire Capital Facilities Plan and recommendations for increases to the current Impact Fee rates.

On August 25, 2015, the Board of Directors of the South Santa Clara County Fire District adopted Resolution No. SCCFD – 2015 – 01 adopting the District's Development Impact Fee Justification Study and Plan and intent to update the District's Development Impact Fees.

On October 6, 2015, the Board of Supervisors of Santa Clara County adopted Resolution No. BOS – 2015 – 137 modifying the District's Development Impact Mitigation Fees and accepting the Capital Facilities and Equipment Plan.

On December 15, 2015, the Board of Directors of the South Santa Clara County Fire Protection District adopted Resolution No. SCFD – 2015 – 03 accepting the five-year findings related to the unexpended fund balance for Development Impact/Mitigation Fees.

On June 18, 2019, the Board of Directors of the South Santa Clara County Fire Protection District adopted Resolution No. BOS – 2019 – 96 modifying the District's Development Impact Mitigation Fees.

On October 20, 2020, the Board of Directors of the South Santa Clara County Fire Protection District adopted Resolution No. SCFD – 2020 – 1 accepting the five-year findings related to the unexpended fund balance for Development Impact/Mitigation Fees.

On July 1, 2021, fees were increased in accordance with Resolution No. SCFD – 2019 – 96 passed by the Board of Directors on June 18, 2019. This Resolution states that the Districts' mitigation fees shall be indexed annually to the average of the San Francisco-Oakland-San Jose, CA Consumer Price Index, as published by the Bureau of Labor Statistics, for the twelve-month period ending May of the previous fiscal year, and not to exceed three percent in any given year to ensure that the fee continues to reflect actual cost.

On July 1, 2022, fees were increased by 3% in accordance with Resolution No. SCFD – 2019 – 96 passed by the Board of Directors on June 18, 2019. The Resolution states that the Districts' mitigation fees shall be indexed annually to average of the San Francisco-Oakland-San Jose, CA Consumer Price Index, as published by the Bureau of Labor Statistics, for the twelve-month ending May of the previous fiscal year, and not to exceed three percent in any given year to ensure that the fee continues to reflect actual cost.

### **Mitigation Expenditures**

There were \$611.49 funds expended from the Mitigation Fees for the reporting period 2022/2023 for a refund on a cancelled project.

### **Committed Funds**

The South Santa Clara County Fire District has committed mitigation funds collected through FY 2021-22 which are currently held in reserve for capital improvements at Masten Station located at 10810 No Name Uno, Gilroy, CA and Treehaven Station located at 3050 Hecker Pass, Gilroy, CA. The SSCCFD will expand the stations to

accommodate additional staffing added to engines. The additional staffing was needed to protect new development within the District boundaries.

**Cash Receipts**

During the reporting period, October 1, 2023, to November 30, 2023 \$ in fees were collected. The fees collected reflect 5 single family residences, 1 commercial, 4 garages, 5 covered porch, 1 covered patio and 1 detached garges.

Construction Type	Square Footage	Rate	Fee Amount
Residential	14,864	\$0.52	\$ 7,729.28
Non-Res Moderate Commercial/Industrial	624	\$1.07	\$ 667.68
Non-Res Heavy Commercial/Industrial		\$1.59	\$ 0.00
Non-Res Accessory with Sprinklers		\$0.27	\$ 0.00
Non-Res Accessory without Sprinklers		\$0.52	\$ 0.00
<b>Total</b>	<b>15,488</b>		<b>\$ 8,396.96</b>

Month	Beginning Balance	Mitigation Collected	Investment Interest	Mitigation Expended	Ending Balance
July	\$ 557,150.52	\$ 8,381.36	\$		\$ 635,025.23
August	\$ 635,025.23	\$ 72,160.82	\$	-\$611.49	\$ 706,574.56
September	\$ 706,574.56	\$ 11,913.72	\$		\$ 718,488.28
October	\$ 718,488.28	\$ 5,259.08	\$		\$ 723,747.36
November	\$ 723,747.36	\$ 3,142.88	\$		\$ 726,890.24
December	\$	\$	\$		\$
January	\$	\$	\$		\$
February	\$	\$	\$		\$
March	\$	\$	\$		\$
April	\$	\$	\$		\$
May	\$	\$			\$
June	\$	\$	\$	\$	\$
<b>Total</b>	<b>\$</b>	<b>\$ 100,857.86</b>	<b>\$</b>	<b>\$ -611.49</b>	<b>\$ 3,510,725.67</b>



4. d.

**RESOLUTION NO. 23-03  
RESOLUTION OF THE SOUTH SANTA CLARA COUNTY FIRE DISTRICT  
BOARD OF COMMISSIONERS  
SETTING THE BOARD OF COMMISSIONERS  
2024 REGULAR MEETING SCHEDULE**

**WHEREAS** the South Santa Clara County Fire District ("District") Board of Commissioners ("Board") holds public meetings once a month to conduct District business ("Regular Meetings");

**WHEREAS**, subject to compliance with applicable laws for in-person meetings, the Regular Meetings are conducted by the Board of Commissioners of the District ("District Board") on the second Wednesday of each month starting at 6:00 p.m. at Masten Fire Station (notice and instructions for joining the meeting will be posted on the monthly agenda at <https://www.sccfd.com/resources/>);

**WHEREAS**, the specific Regular Meeting dates for 2024 have been reviewed by the District Board.

**NOW, THEREFORE**, the District does hereby **RESOLVE** as follows:

- 1. Public interest and convenience require the District Board to set forth its Regular Meeting dates for 2023; and
- 2. The District Board hereby approves the 2024 Regular Meeting Schedule which is attached hereto as **Exhibit A**.

**PASSED AND ADOPTED** this 13th day of December 2023.

**ATTEST:**

\_\_\_\_\_  
LaQueta Lynch, District Clerk

\_\_\_\_\_  
John Monaco, Chairman of the Board

**Attachment: Exhibit A Meeting Schedule**

\_\_\_\_\_  
/s/  
Aaron Forbath, Deputy County Counsel

## Exhibit A

### South Santa Clara County Fire District Board of Commissioners 2024 Regular Meeting Schedule

Regular meetings of the Board of Commissioners of the South Santa Clara County Fire District are held via in-person, subject to compliance with applicable laws. Notice and instructions for joining the meeting will be posted on the monthly agenda at:

<https://www.sccfd.com/resources/>.

1. **January Regular Commission Meeting**  
Wednesday, January 10, 2024, at 6:00 p.m.
2. **February Regular Commission Meeting**  
Wednesday, February 14, 2024, at 6:00 p.m.
3. **March Regular Commission Meeting**  
Wednesday, March 13, 2024, at 6:00 p.m.
4. **April Regular Commission Meeting**  
Wednesday, April 10, 2024, at 6:00 p.m.
5. **May Regular Commission Meeting**  
Wednesday, May 8, 2024, at 6:00 p.m.
6. **June Regular Commission Meeting**  
Wednesday, June 12, 2024, at 6:00 p.m.
7. **July Regular Commission Meeting**  
Wednesday, July 10, 2024, at 6:00 p.m.
8. **August Regular Commission Meeting**  
Wednesday, August 14, 2024, at 6:00 p.m.
9. **September Regular Commission Meeting**  
Wednesday, September 11, 2024, at 6:00 p.m.
10. **October Regular Commission Meeting**  
Wednesday, October 9, 2024, at 6:00 p.m.
11. **November Regular Commission Meeting**  
Wednesday, November 13, 2024, at 6:00 p.m.
12. **December Regular Commission Meeting**  
Wednesday, December 11, 2024, at 6:00 p.m.

**South Santa Clara County Fire District  
(A Component Unit of the  
County of Santa Clara, California)**

**Annual Financial Report  
with  
Independent Auditor's Report Thereon**

**June 30, 2023**

**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Annual Financial Report**  
**June 30, 2023**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Commissioners  
South Santa Clara County Fire District  
Morgan Hill, California

### **Opinion**

We have audited the accompanying financial statements of the governmental activities and each major fund of South Santa Clara County Fire District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise South Santa Clara County Fire District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of South Santa Clara County Fire District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

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

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about South Santa Clara County Fire 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.



To the Board of Commissioners  
South Santa Clara County Fire District  
Morgan Hill, California

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

To the Board of Commissioners  
South Santa Clara County Fire District  
Morgan Hill, California

**Required Supplementary Information**

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

Fechter & Company  
Certified Public Accountants



Sacramento, California  
November 13, 2023

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)**



**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Management's Discussion and Analysis**  
**June 30, 2023**

The following discussion and analysis provides an overview of the financial activities of South Santa Clara County Fire District (the District) for the year ended June 30, 2023. Please read it in conjunction with the District's basic financial statements, which follow this section.

**Financial Highlights**

- At the close of the year, June 30, 2023, the assets of the District exceeded its liabilities by \$5,988,099 (net position). Of this amount, \$4,517,156 (unrestricted net position) may be used to meet ongoing obligations to citizens that the District serves.
- The District's net position increased by \$152,109. This increase is primarily due to increased property taxes and grants.
- At the end of the current year, June 30, 2023, fund balance for the general fund was \$4,460,807, which is an increase of \$91,182 from the prior year.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The annual financial report for the District includes this Management's Discussion and Analysis (MD&A), the basic financial statements, notes to the basic financial statements, and other required supplementary information.

The basic financial statements of the District are presented showing two different views of the District in one statement. The government-wide statements focus on both long-term and short-term information about the District's overall financial status. The fund financial statements view on the District's operations with a short-term focus.

The government-wide statements are the Statement of Net Position and the Statement of Activities, which are prepared using the economic resources measurement focus and the accrual basis of accounting. These statements provide both long-term and short-term information about the District's overall financial status. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of whether cash is received or paid. The two government-wide statements report the District's net position and how it has changed. Net position, the difference between the District's assets and liabilities, is one way to measure the District's financial health, or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The fund financial statements are the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances, and are prepared using the current financial resources measurement focus and modified accrual basis of accounting. Fund financial statements keep track of specific sources of funding and spending for particular purposes. The District has two funds (General Fund and Special Revenue Fund), which are governmental funds. The fund financial statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information in the footnotes that explains the relationship (or differences) between them.

**South Santa Clara County Fire District**  
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**Government-Wide Financial Statement Analysis**

Net position serves over time as a useful indicator of a government's financial position. For the District, assets exceed liabilities in the current year by \$5,988,099. The largest portion of the District's net position, 75%, reflects unrestricted net position, which means that it represents resources available for any function within the jurisdiction of the District. Another component of the District's net position is its investments in capital assets, net of related debt and depreciation. This amount is 26% of the District's net position. This category of net position is not available for future spending. The final component of the District's net position is restricted for capital expansion of services to meet the additional demand which is generated by new development in the District's jurisdiction.

The following table summarizes and compares the net position of the District as of June 30, 2023 and June 30, 2022, respectively.

**Table 1**  
**Governmental Net Position**

	Governmental Activities		
	2023	2022 (restated)	Change
<b>Assets:</b>			
Current and other assets	\$ 5,256,952	\$ 6,546,725	-20%
Capital and right-of-use assets, net	1,431,994	1,359,635	5%
<b>Total assets</b>	<b>6,688,946</b>	<b>7,906,360</b>	<b>-15%</b>
<b>Liabilities:</b>			
Current and other liabilities	249,080	1,552,224	-84%
Long-term debt outstanding	451,767	518,146	100%
<b>Total liabilities</b>	<b>700,847</b>	<b>2,070,370</b>	<b>-66%</b>
<b>Net position:</b>			
Invested in capital assets, net of related debt	913,792	512,940	78%
Restricted for fire capital expansion	557,151	441,788	26%
Unrestricted	4,517,156	4,881,262	-7%
<b>Total net position</b>	<b>\$ 5,988,099</b>	<b>\$ 5,835,990</b>	<b>3%</b>

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There are no current or previous fund balance deficits. There was a \$636,254 decrease in the net invested in capital assets category of net position due to the depreciation expense exceeding the value of capital additions, along with a restatement of opening balances for accumulated depreciation.

The Statement of Activities presents program revenues, expenses, and general revenues in detail. These are elements in the changes in governmental net position summarized below.

**Table 2**  
**Changes in Governmental Net Position**

	Governmental Activities		
	2023	2022	Change
Revenues:			
Program revenues	\$ 291,637	\$ 356,216	-18%
General revenues:			
Property taxes	6,409,336	5,882,052	9%
Other revenues	373,719	449,279	-17%
Total revenues	<u>7,074,692</u>	<u>6,687,547</u>	6%
Expenses:			
Public safety - fire protection	<u>6,922,583</u>	<u>6,145,051</u>	13%
Total expenses	<u>6,922,583</u>	<u>6,145,051</u>	13%
Change in net position	<u>\$ 152,109</u>	<u>\$ 542,496</u>	-72%

Property tax revenues increased by \$527,284 (9%) in the current year. This is due to an increase in property values and new construction with no significant declines in the population in the Santa Clara County. Program revenues decreased by \$64,579 (18%). Additionally, other revenue decreased by \$75,560 (17%) from fiscal year 2022 to fiscal year 2023. The continued increase in expenses is largely due to an increase in contractual expenses paid to CAL FIRE, while the increase in revenues is primarily a function of property tax allocations.

**South Santa Clara County Fire District**  
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**Financial Analysis of the District's General Fund**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. Types of governmental funds reported by the District include the General and Special Revenue Funds.

The General Fund is the chief operating fund for the District. At June 30, 2023, fund balance of the General Fund was \$4,699,801. Revenues for General Fund totaled \$7,113,617 which is an increase of \$720,412 or about 11% from the previous fiscal year. Expenditures for the General Fund totaled \$7,022,435 which is an increase of \$818,501 or 13% from the previous fiscal year. In the current fiscal year ended June 30, 2023, revenues for all governmental funds exceeded expenditures by \$206,545.

The Special Revenue Fund is a separate fund to account for revenues restricted by legislation and the expenditure of those restricted balances for allowable capital outlay.

**Capital Assets and Debt Administration**

Capital Assets

Shown in the table below is the District's investment in capital assets as of June 30, 2023. The capital asset balance includes investments in land, buildings, equipment, and vehicles.

Land	\$ 64,620
Buildings	258,946
Equipment and vehicles	<u>4,981,181</u>
Net historical cost	<u><u>\$ 5,304,747</u></u>



**South Santa Clara County Fire District**  
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**Economic Factors and Next Year's Budget and Rates**

Assessed property values are the largest revenue source for the District. As such, incremental revenue is based on changes in property value in Santa Clara County. We have realized small increases in assessed property value over the last several years as property is exchanged in sales and property values increase. Assessed values in the District are expected to remain on a small positive course over the next budget year, however home sales prices and values have begun to flatten out in the market and this could be an impact in coming years; we could potentially see a neutral revenue situation come to light.

The major expense for the District is the cost for personnel with the entirety of that being reimbursement for the services provided by CAL FIRE for administrative and operational personnel. CAL FIRE has secured a one-year extension with the labor bargaining unit. CAL FIRE has ratified a two-year agreement with the labor bargaining unit, ending June 30, 2024. In fiscal year 2024, labor costs are expected to increase under the new contract by 2% for a general salary increase on July 2, 2023, and a monthly payment of \$260 per employee enrolled in a health plan to help cover increasing health insurance costs. Administrative costs for the cooperative agreement have seen incremental increases and benefit costs have continued to increase over several years. As wages and benefits increase, there will be a commensurate incremental increase in reimbursement costs for services provided by CAL FIRE to the District. The continued increase in supplies due to consumer price index will also have an impact on the District due to higher costs for goods and services.

While the District's operating expenses are stable, the increases in costs for goods and services, as well as increased personnel costs, and the lack of funds to address deferred maintenance and capital asset replacement will continue to be a challenge. The Board of Directors continues to work on recommendations to increase revenues to address the anticipated fiscal deficits.

**Requests for Information**

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the South Santa Clara County Fire District, 15670 Monterey Highway, Morgan Hill, California 95037.

**BASIC FINANCIAL STATEMENTS**

**South Santa Clara County Fire District**  
**Statement of Net Position**  
**June 30, 2023**

	Governmental Activities
<b>Assets</b>	
Current assets:	
Cash and investments	\$ 4,879,668
Accounts receivable	265,926
Interest receivable	65,180
Prepaid expense	46,178
Total current assets	5,256,952
Non-current assets:	
Intangible right-to-use assets	70,751
Capital assets, net of accumulated depreciation	1,361,243
Total non-current assets	1,431,994
<b>Total Assets</b>	<b>6,688,946</b>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable and accrued expenses	182,645
Current portion of operating lease liabilities	2,514
Current portion of long-term debt	63,921
Total current liabilities	249,080
Long-term liabilities:	
Lease liabilities, net of current portion	68,237
Long-term debt, net of current portion	383,530
Total long-term liabilities	451,767
<b>Total Liabilities</b>	<b>700,847</b>
<b>Net Position</b>	
Investment in capital assets, net of related debt	913,792
Restricted	557,151
Unrestricted	4,517,156
<b>Total Net Position</b>	<b>\$ 5,988,099</b>

**South Santa Clara County Fire District  
Statement of Activities  
For the Year Ended  
June 30, 2023**

Functions/Programs	Expenses	<u>Program Revenues</u>		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Contributions and Grants	
<b>Governmental Activities:</b>				
Public Safety	\$ 6,922,583	\$ 281,478	\$ 10,159	\$ (6,630,946)
<b>Total Governmental Activities</b>	<u>\$ 6,922,583</u>	<u>\$ 281,478</u>	<u>\$ 10,159</u>	<u>(6,630,946)</u>
<b>General Revenues:</b>				
				6,409,336
				103,420
				174,481
				<u>95,818</u>
				<u>6,783,055</u>
				152,109
				<u>6,041,575</u>
				(205,585)
				<u>5,835,990</u>
				<u>\$ 5,988,099</u>



**FUND FINANCIAL STATEMENTS**

**South Santa Clara County Fire District  
Balance Sheet - Governmental Funds  
June 30, 2023**

	General Fund	Special Revenue Fund	Total
<b>Assets</b>			
Cash and investments	\$ 4,326,703	\$ 552,965	\$ 4,879,668
Accounts receivable	265,926	-	265,926
Interest receivable	60,994	4,186	65,180
Prepaid expense	46,178	-	46,178
Due from other funds	-	-	-
<b>Total Assets</b>	<b>\$ 4,699,801</b>	<b>\$ 557,151</b>	<b>\$ 5,256,952</b>
<b>Liabilities</b>			
Accounts payable	\$ 182,645	\$ -	\$ 182,645
<b>Total Liabilities</b>	<b>182,645</b>	<b>-</b>	<b>182,645</b>
<b>Fund Balances</b>			
Restricted	-	557,151	557,151
Unassigned	4,460,807	-	4,460,807
<b>Total Fund Balances</b>	<b>4,460,807</b>	<b>557,151</b>	<b>5,017,958</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,699,801</b>	<b>\$ 557,151</b>	<b>\$ 5,256,952</b>

**South Santa Clara County Fire District  
Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position  
June 30, 2023**

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds	\$ 5,017,958
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the governmental fund.	1,361,243
Intangible right-to-use assets are not financial resources, and are not reported in the governmental fund.	70,751
Deferred inflows from unavailable revenues that do not meet the 60-day measurable and available criteria for recognition in the fund statements are included in the government-wide statements.	56,349
Long-term debt is not due and payable in the current period and, therefore, are not reported in the governmental fund.	(518,202)
Net position of governmental activities	\$ 5,988,099

**South Santa Clara County Fire District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended**  
**June 30, 2023**

	General Fund	Special Revenue Fund	Total
<b>Revenues</b>			
Property taxes	\$ 6,409,336	\$ -	\$ 6,409,336
Development impact fees	-	103,420	103,420
Charges for services (First Responder contract)	282,511	-	282,511
Intergovernmental grants	163,414	-	163,414
Investment income	162,538	11,943	174,481
Miscellaneous	95,818	-	95,818
	<u>7,113,617</u>	<u>115,363</u>	<u>7,228,980</u>
<b>Expenditures</b>			
Current:			
Public safety:			
California Department of Forestry and Fire Protection	5,885,086	-	5,885,086
Materials and services	745,761	-	745,761
Debt service:			
Principal	63,921	-	63,921
Interest	8,960	-	8,960
Capital outlay	318,707	-	318,707
	<u>7,022,435</u>	<u>-</u>	<u>7,022,435</u>
Net Change in Fund Balance	<u>91,182</u>	<u>115,363</u>	<u>206,545</u>
Fund Balances, Beginning of Year	<u>4,369,625</u>	<u>441,788</u>	<u>4,811,413</u>
Fund Balances, End of Year	<u>\$ 4,460,807</u>	<u>\$ 557,151</u>	<u>\$ 5,017,958</u>

**South Santa Clara County Fire District  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended  
June 30, 2023**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Changes in Fund Balances - Total Governmental Funds	\$	206,545
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay expenditures are therefore added back to fund balance		318,707
Depreciation expense not reported in governmental funds	(244,643)	
Amortization of right-to-use asset	(1,705)	

The amounts below included in the Statement of Activities do not provide or require the use of current financial resources and therefore are reported as revenue or expenditures in governmental funds (net change):

Long-term debt payments		63,921
Lease liability payments		2,458

Governmental funds recognize revenues on the modified-accrual basis of accounting. Under this basis of accounting, revenues are recognized when they are available to finance current period operations, which the District has defined as within 60 days of year-end.

Deferred inflows recognized as revenue in the Statement of Activities		(193,174)
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Change in Net Position of Governmental Activities	\$	<u>152,109</u>
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**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 1: FINANCIAL REPORTING ENTITY**

The South Santa Clara County Fire District (the District) was formed as of June 1, 1980 in accordance with section 506 of the Santa Clara County (the County) Ordinance adopted by the County Board of Supervisors. The purpose of the District is to provide fire protection services to the unincorporated areas in South Santa Clara County bounded on the north by the Morgan Hill Fire Department, on the south and west by the Santa Clara County line, and on the east by the eastern foothills.

The District contracts with the California Department of Forestry and Fire Protection for personnel to be used in fulfilling its responsibility.

The District is a separate legal entity that is an integral part of the County. The governing body of the District is the Santa Clara County Board of Supervisors (the Board). The Board has delegated management of the affairs of the District to a Board of Commissioners. The County exercises significant financial and management control over the District, and the District's Board of Commissioners are at all times at will appointees of the County's Board of Supervisors. Therefore, the District is considered a component unit of the County, and its financial activities are included in the County's basic financial statements.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The District prepares its government-wide statements using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The District's fund financial statements are prepared using the current financial resources focus and the modified accrual basis of accounting. Revenues are recorded when "susceptible to accrual" (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means that revenues are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Revenues not considered available are recorded as deferred inflows of resources. Expenditures are generally recorded when the fund liability is incurred, except for debt service principal payments which are recognized when due.

**Basis of Presentation – Fund Accounting**

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation – Fund Accounting (continued)**

All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the way the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The District reports the following two governmental funds:

- The *General Fund* is the chief operating fund of the District. It is used to account for the ordinary operations of the District. All transactions, except those amounts required to be reported in the special revenue fund, are accounted for in this fund.
- The *Development Impact Fee Special Revenue Fund* is used to account for the proceeds from development impact fees that are restricted to finance the capital facilities described or identified in the South Santa Clara County Fire District Capital Facilities Mitigation Analysis, or other fire protection capital facilities plan adopted by the Board of Directors of the District.

**Basis of Accounting and Measurement Focus**

*Government-wide financial statements* consist of the Statement of Net Position and the Statement of Activities. These statements are presented on an economic resources measurement focus. All economic resources and obligations of the reporting government are reported in the financial statements.

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Revenues are recognized in the fiscal year in which all eligibility requirements have been satisfied.

**South Santa Clara County Fire District**  
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**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Accounting and Measurement Focus (continued)**

The government-wide financial statements have been prepared on the accrual basis of accounting. Under the accrual basis of accounting, all assets, liabilities, and deferred outflows and inflows of the District are included on the Statement of Net Position. The difference between the District's assets, liabilities, deferred outflows of resources, and deferred inflows of resources is net position. Net position represents the resources the District has available for use in providing services. Net position is reported as restricted when constraints are either externally imposed by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The District's spending priority is to spend restricted resources first, followed by unrestricted.

The *fund financial statements* consist of the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances of the District's general fund and development impact fee special revenue fund. These statements are presented on a current financial resources measurement focus. Generally, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances for the governmental fund generally presents increases (revenues) and decreases (expenditures) in current resources. All operations of the District are accounted for in the general fund.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if the revenues are collected within sixty days after fiscal year-end. Expenditures are recorded when the related liability is incurred, except for debt service payments, which are recognized as expenditures in the period they are due.

*Unavailable revenue* arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unavailable revenue is removed from the balance sheet and revenue is recognized.

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term obligations are recognized as expenditures when due. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds, but are recognized in the government-wide statements.

**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Investments**

The cash balances are pooled and invested by the Santa Clara County Treasurer for the purpose of increasing earnings through investment activities. The pool's investments are reported at fair value on June 30, 2023, based on market prices.

**Capital Assets and Depreciation**

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the District with a useful life extending beyond one year. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide Statement of Net Position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost is based on replacement cost. Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 40 years; equipment and vehicles, 5 to 15 years. Donated capital assets are recorded at estimated acquisition value at the date of donation.

**Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the governmental funds.

However, some liabilities such as claims and judgments that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and other long-term obligations are recognized as liabilities in the governmental fund financial statements when due.

**Fund Balances – Governmental Funds**

Fund balances of the governmental funds are classified as follows:

- Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions, enabling legislation, or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- Unassigned – All other spendable amounts.

**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Spending Order Policy**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

**Minimum Fund Balance Policy**

In February 2014, the governing board adopted a minimum fund balance policy for the general fund to protect the District against revenue shortfalls or unpredicted on-time expenditures. The policy requires unassigned general fund amounts equal to no less than 20% of general fund expenditures.

**Net Position**

Net position represents the difference between assets and liabilities. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use, either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**Estimates**

The preparation of the 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 amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Budgetary Data**

The District proposes a budget that is adopted by the County Board of Supervisors during the year. This budget is based on anticipated revenues and expenditures for the current year.



**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Property Tax**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Santa Clara bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

**New Accounting Pronouncements**

Future Governmental Accounting Standards Board (GASB) Pronouncements

GASB Statement No. 96 – In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based technology arrangements (SBITAs) for government end users. A SBITA is defined as a contract that conveys control of the right-to-use another party’s information technology (IT) software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction. Much like GASB Statement No. 87, a government should recognize a right-to-use subscription asset – and intangible asset – and a corresponding subscription liability, initially measured at the present value of subscription payments expected to be made during the subscription term. The requirements of the Statement are effective for fiscal years beginning after June 15, 2022. There were no financial or reporting impacts on the District, as management did not determine there to be any material assets and liabilities resulting from SBITAs.

**NOTE 3: DEPOSITS AND INVESTMENTS**

**Investment in County Treasury**

The District is a participant in a governmental external investment pool maintained by the Santa Clara County Treasurer. The fair value of the District’s investment in the pool is reported in the accounting financial statements at amounts based upon the District’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the county’s comprehensive annual financial report (CAFR), which can be obtained from the Santa Clara County Controller-Treasurer website at [www.sccgov.org](http://www.sccgov.org).

**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 3: DEPOSITS AND INVESTMENTS (CONTINUED)**

The following is a summary of deposits and investments as of June 30, 2023:

Santa Clara County Treasury Investment Pool	\$	4,879,168
Petty Cash		500
Total Cash and Investments	\$	4,879,668

**Policies and Practices**

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium-term corporate notes; shares of beneficial interest issued by diversified management companies; certificates of participation; obligations with first priority security; and collateralized mortgage obligations.

**General Authorizations**

Limitations as they relate to interest rate risk and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
State Local Agency Investment Fund (LAIF)	N/A	None	\$75 million
Repurchase Agreements	92 days	None	None
Reverse Repurchase Agreements	92 days	20%	\$90 million
Securities Lending	92 days	20%	None
Collateralized Bank Deposits	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	5%
Bankers' Acceptances	180 days	40%	5%
Commercial Paper	270 days	40%	5%
Medium-Term Corporate Note	5 years	30%	5%
Municipal Obligations	5 years	10%	None
Money Market Funds - Taxable	N/A	20%	10%
Money Market Funds - Tax-Exempt	N/A	20%	10%
Federal Agency Mortgage Backed Securities	5 years	20%	None

**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 3: DEPOSITS AND INVESTMENTS (CONTINUED)**

**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. The District manages its exposure to interest rate risk by investing in the Santa Clara County Treasury Investment Pool. The sensitivity of the fair values of the District's investments to market interest rate fluctuation is measured as the weighted average maturity of the investment portfolio, which was 648 days on June 30, 2023.

**Credit Risk**

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 by a nationally recognized statistical rating organization. The District's investment in the Santa Clara County Investment Pool is not rated as of June 30, 2023.

**Fair Value Measurements**

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. As of June 30, 2023, all of the District's funds were invested in the Santa Clara County Investment Pool.

Deposits and withdrawals in the county investment pool are made on the basis of the U.S. Dollar and not fair value, accordingly, the District's proportionate share of investments in the Santa Clara County Investment Pool at June 30, 2023 is an uncategorized input, not defined as a Level 1, Level 2, or Level 3.

**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 4: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2023, was as follows:

	Previously Reported 6/30/2022	Restated 6/30/2022	Additions	Retirements	Balance 6/30/2023
<b>Governmental Activities:</b>					
<b>Non-depreciable capital assets:</b>					
Land	\$ 64,620	\$ 64,620	\$ -	\$ -	\$ 64,620
Total non-depreciable capital assets	64,620	64,620	-	-	64,620
<b>Depreciable capital assets:</b>					
Buildings and improvements	258,946	258,946	-	-	258,946
Equipment	5,111,448	5,111,448	318,707	(448,974)	4,981,181
Total depreciable capital assets	5,370,394	5,370,394	318,707	(448,974)	5,240,127
<b>Accumulated Depreciation:</b>					
Buildings and improvements	(214,838)	(214,838)	(5,689)	-	(220,527)
Equipment	(3,670,130)	(3,932,997)	(238,954)	448,974	(3,722,977)
Total accumulated depreciation	(3,884,968)	(4,147,835)	(244,643)	448,974	(3,943,504)
Total capital assets, net	<u>\$ 1,550,046</u>	<u>\$ 1,287,179</u>	<u>\$ 74,064</u>	<u>\$ -</u>	<u>\$ 1,361,243</u>

Depreciation expense of \$244,643 was charged as a direct expense to governmental activities for public safety.

A prior period adjustment of \$262,867 was made to correct the opening balance of equipment accumulated depreciation as of July 1, 2022. The restatement of this balance as \$3,932,997 was based on an inventoried and recalculated capital assets depreciation schedule as of June 30, 2023.

**NOTE 5: LEASES**

The District is subject to one contractual equipment lease for the purposes of using a tower for dispatch radio and related services. The lease commenced July 1, 2020 for a 5-year term, with 4 successive renewal options of 5 years each. It is reasonably certain the District will execute the options to extend the lease until June 30, 2045. This lease falls under the scope of GASB 87, as described in Note 2, whereby the intangible right-of-use asset was measured and recorded starting July 1, 2021. There were no commitments prior to the lease term and there were no other variable payments made during the fiscal year that were not previously included in the measurement of the lease liability. An imputed interest rate of 2.250% was used based on the District's estimated incremental borrowing rate for the present value calculations.

**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 5: LEASES (CONTINUED)**

The following is a schedule of right-of-use assets by major class and their related accumulated amortization as of June 30, 2023.

Operating Leases:	
Equipment	\$ 75,612
Less: Accumulated depreciation	<u>(4,861)</u>
Net capital assets under capital lease	<u><u>\$ 70,751</u></u>

Lease liability activity for right-to-use assets are as follows for the fiscal year ended June 30, 2023:

	<u>Balance</u> <u>July 1, 2022</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>June 30, 2023</u>	<u>Current</u> <u>Portion</u>
Equipment Operating Leases:					
Tower	<u>\$ 73,209</u>	<u>\$ -</u>	<u>\$ (2,458)</u>	<u>\$ 70,751</u>	<u>\$ 2,514</u>

The following is a schedule of future equipment lease payments as of June 30, 2023:

<u>Fiscal Year Ended</u> <u>June 30,</u>	<u>Liability</u> <u>Reduction</u>	<u>Interest</u>	<u>Total</u> <u>Payments</u>
2023	2,458	1,622	\$ 4,080
2024	2,514	1,566	4,080
2025	2,570	1,510	4,080
2026	2,630	1,450	4,080
2027-2031	14,073	6,327	20,400
2032-2036	15,753	4,647	20,400
2037-2041	17,619	2,781	20,400
2042-2045	15,592	728	16,320
Total	<u><u>\$ 73,209</u></u>	<u><u>\$ 20,631</u></u>	<u><u>\$ 93,840</u></u>



**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 6: LONG-TERM DEBT**

In October 2020, the District received an unsecured loan from the County to obtain sufficient funding to purchase a new fire engine. The loan is to be repaid in quarterly installments, and will bear interest at the annual rate earned by the County-operated commingled investment pool, as determined by the Director of Finance. The following is the schedule of changes in long-term debt for the year ended June 30, 2023:

	<u>Balance</u> <u>July 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2023</u>	<u>Due Within</u> <u>One Year</u>
County loan	\$ 511,372	\$ -	\$ (63,921)	\$ 447,451	\$ 63,921

Because the long-term interest rate is undetermined, the County's amortization table does not provide for interest expense beyond the subsequent fiscal year. As of June 30, 2023, the annualized interest rate is stated as 3.16494%. In order to approximately estimate payment obligations, including expected interest expense, the fiscal year 2023 average quarterly interest rate of 2.40675% is applied to the loan balance for the entire loan term in the following schedule of future debt payments:

<u>Fiscal Year Ended</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 63,921	\$ 10,192	\$ 74,113
2025	63,921	8,654	72,575
2026	63,921	7,115	71,036
2027	63,921	5,577	69,498
2028	63,921	4,038	67,959
2029-2030	127,846	3,462	131,308
Total	<u>\$ 447,451</u>	<u>\$ 39,038</u>	<u>\$ 486,489</u>

**NOTE 7: RISK MANAGEMENT**

The District is exposed to various risks of loss related to auto liability, general liability, theft, damage and destruction of property, and employee dishonesty in the performance of their public safety function. As a result, the District is a member of the Fire Agencies Insurance Risk Authority (FAIRA) and has acquired insurance for general liability, public officials' errors and omissions liability, automobile liability, property damage, and automobile physical damage. Through FAIRA, the District has coverage on general liability of \$1 million per occurrence with an annual aggregate limit of \$2 million.

**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 7: RISK MANAGEMENT (CONTINUED)**

The District also has an umbrella liability policy through FAIRA that provides a \$5 million per occurrence limit with an annual aggregate of \$10 million, excess of the underlying liability limits outlined above. Coverage for direct physical loss or damage to the District's Real Property and Business Personal Property is limited to the value scheduled for a particular location, which does not exceed \$434 thousand at any one location. Crime coverage for different incidents has liability limits ranging from \$100 thousand to \$1 million depending on the crime. Automobile physical damage limit, providing comprehensive and collision coverage for the District's fleet, is based on a schedule and subject to certain valuation provisions dependent on use and classification of vehicle.

The FAIRA program is underwritten with American Alternatives Insurance Corporation (as the carrier) and placed through Arthur J. Gallagher & Co. (as the broker).

The District also participates in the State Compensation Insurance Fund (SCIF) for the District's Volunteer Firefighters (VF). VF are not employees of the District but are contractors who participate in the operations of the District. SCIF covers 100% of costs associated with work incurred injuries and illnesses.

The District also participates in additional life insurance through Myer Stevens for its VF in accordance with an agreement between the VF Association and the District. The VF Association pays these costs and maintains the insurance.

The District participates in an Accident & Health Insurance for Emergency Service Organizations policy through Provident. Benefits coverage ranges from \$100 per week for disability benefits up to \$25,000 for permanent physical impairment benefits, including covered injuries and illnesses, death, dismemberment, loss of sight, speech, or hearing, and covered illness death benefit.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 8: RELATED PARTY TRANSACTIONS**

Expenses and board fees are assessed any time the District is required to present matters to the County's Board of Supervisors. The District also utilizes the services of the County's counsel for any legal matters that the District requires and for this the District is billed via an invoice. Both charges are paid from an intra-County professional services account. In the current year, professional services paid to the County totaled \$54,096. In addition, the County charges the District for processing payment vouchers and for any work undertaken by the Budget Office. \$23,538 was charged from the overhead-internal account in the current year.

As described in Note 3, the District is a participant in the county investment pool. During fiscal year ended June 30, 2023, interest income allocated by the County totaled \$174,481.

**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Notes to Financial Statements**  
**June 30, 2023**

**NOTE 9: PRIOR PERIOD ADJUSTMENTS**

There were two prior period adjustments with a net effect of reducing net position at the beginning of fiscal year 2023 by \$205,585. As discussed in Note 4, there was a correction to the calculation of depreciation, increasing accumulated depreciation and reducing opening net position by \$262,867. In addition, as a result of delinquent first responder billing and payments, there was a quarterly payment for fiscal year 2022 services received after the previous financial statements were issued. A prior period adjustment was recorded to account for the revenues in accordance with GAAP, which increased net position and accounts receivable at the beginning of the fiscal year and reduced first responder revenues in the current year by \$57,282.

**NOTE 10: SUBSEQUENT EVENTS**

Management has evaluated subsequent events through November 13, 2023, the date the financial statements were available to be issued. No events occurring subsequent to June 30, 2023 were determined to have a material impact on the financial statements that would require adjustment or disclosure.

**REQUIRED SUPPLEMENTARY INFORMATION  
(UNAUDITED)**

**South Santa Clara County Fire District  
General Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual  
For the Year Ended  
June 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 5,888,000	\$ 5,888,000	\$6,409,336	\$ 521,336
First responder contract	223,485	223,485	282,511	59,026
Federal and state grants and other	417,200	3,594,195	421,770	(3,172,425)
<b>Total Revenues</b>	<u>6,528,685</u>	<u>9,705,680</u>	<u>7,113,617</u>	<u>(2,592,063)</u>
<b>Expenditures</b>				
Public safety				
California Department of Forestry and Fire Protection	6,645,920	6,645,920	5,885,086	760,834
Materials and services	943,041	4,428,187	745,761	3,682,426
Miscellaneous	-	-	-	-
Debt service:				
Principal	-	-	63,921	(63,921)
Interest	5,901	5,901	8,960	(3,059)
Capital outlay	-	-	318,707	(318,707)
<b>Total Expenditures</b>	<u>7,594,862</u>	<u>11,080,008</u>	<u>7,022,435</u>	<u>4,057,573</u>
<b>Net Change in Fund Balance</b>	<u><u>\$(1,066,177)</u></u>	<u><u>\$(1,374,328)</u></u>	<u>91,182</u>	<u><u>\$(6,649,636)</u></u>
<b>Fund Balance, Beginning of Year</b>			<u>4,369,625</u>	
<b>Fund Balance, End of Year</b>			<u><u>\$4,460,807</u></u>	



**South Santa Clara County Fire District  
Special Revenue Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual  
For the Year Ended  
June 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>Revenues</b>				
Development impact fees	\$ 95,000	\$ 95,000	\$ 103,420	\$ 8,420
Interest	4,000	4,000	11,943	7,943
<b>Total Revenues</b>	<u>99,000</u>	<u>99,000</u>	<u>115,363</u>	<u>16,363</u>
<b>Expenditures</b>				
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ 99,000</u>	<u>\$ 99,000</u>	<u>115,363</u>	<u>\$ 16,363</u>
<b>Fund Balance, Beginning of Year</b>			<u>441,788</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 557,151</u>	

**Notes to the Budgetary Comparison Schedules:**

The budgetary comparison schedule presents information for the original and actual results of operations, as well as the variances to actual results of operations.

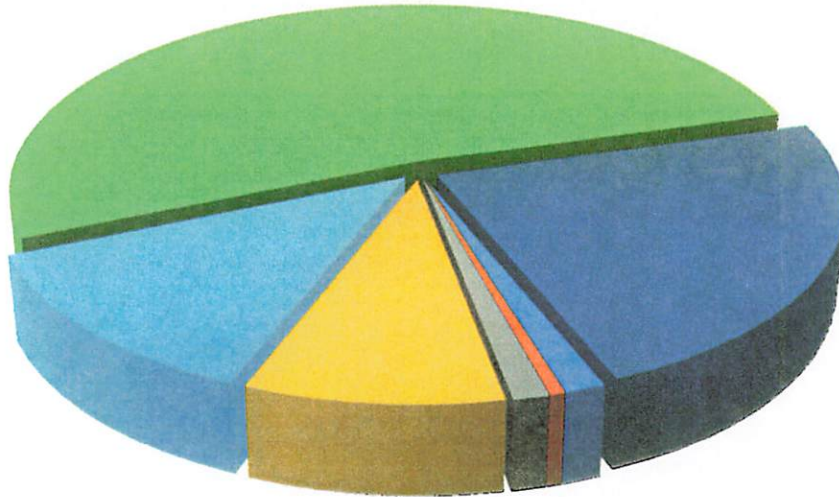
The District did not amend the original budgets.

CASCC

Vegetation Fire (35) Structure Fires (13) Vehicle Fires (31) Other Fires (222) Traffic Collisions (319) Medical (1303) Other (589) Total (2,512)

### 2,512 Total Calls for Service in 2023

5.6



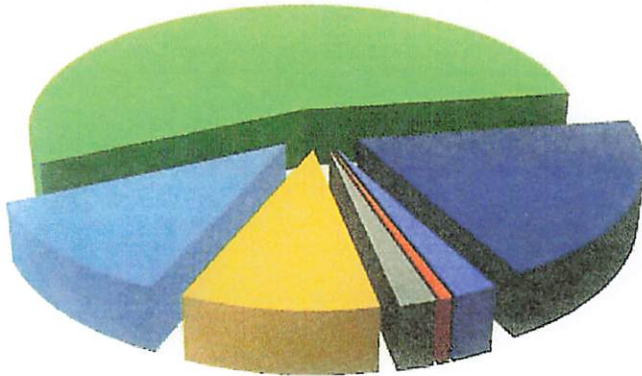
- Vegetation Fire (35)
- Structure Fires (13)
- Vehicle Fires (31)
- Other Fires (222)
- Traffic Collisions (319)
- Medical (1303)
- Other (589)



## Our Personnel

1 Fire Chief	7 Engineers
1 Assistant Chief	5 Fire Fighters
2 Battalion Chiefs	2 Communications Operators
5 Captain Paramedics	1 Fire Mechanic
4 Captains	1 Staff Service Analyst
7 Engineer Paramedics	1 Office Technician

2,189 Total Calls for Service in 2022



- Vegetation Fires (46)
- Structure Fires (13)
- Vehicle Fires (40)
- Other Fires (208)
- Traffic Collisions (257)
- Medical (1,198)
- Other (427)



Serving the communities in the unincorporated areas of Morgan Hill, Gilroy, and San Martin

## Fire Stations

**Morgan Hill Area**  
15670 Monterey Rd.  
Morgan Hill, CA 95037

**San Martin Area**  
10810 No Name Uno  
Gilroy, CA 95020

**Gilroy Area**  
3050 Hecker Pass Hwy  
Gilroy, CA 95020

**Pacheco Area**  
12280 Pacheco Pass Highway  
Hollister, CA 95023

## Contact Us

**Administration Offices**  
(408) 779-2121

**24 HR Non-Emergency**  
(408) 779-6611

**Website**  
[www.sccfd.org](http://www.sccfd.org)

On social media, use the hashtag **#SSCCFD** to stay updated on our efforts in your area.



The South Santa Clara County Fire District contracts with CAL FIRE under a cooperative agreement for their personnel and resource support.



**SOUTH  
SANTA CLARA COUNTY  
FIRE DISTRICT**

est. 1980

**George Huang, Fire Chief**





## Our Mission

The **South Santa Clara County Fire District** preserves life, property, and natural resources through the delivery of fire prevention, fire suppression, and emergency medical services.

We work collaboratively with neighbors and stakeholders to ensure consistency, professionalism, and cost-efficiency in our service delivery.

## Background

The District was established in 1980 when Gilroy Rural Fire District consolidated with the Morgan Hill Rural Fire District.

Our response area covers **289 square miles**, which includes unincorporated areas of Gilroy, San Martin, and Morgan Hill.

This protection area includes a permanent population of 53,784 and a transient population of over 100,000 people who commute through the District's response area by freeway, highway, and rail.



# South Santa Clara County Fire District

## What We Do

We are an **all-risk emergency response agency**, responding to an average of over 2,700 incidents per year within the District. These incidents include emergency medical service response, fires, hazardous materials, water rescues, and public service assists under a **cooperative agreement with CAL FIRE** to provide personnel and other resources.

The District is part of multiple **automatic aid agreements** that help eliminate geopolitical lines by sending the closest engine to each incident that arises, regardless of jurisdiction.

SSCCFD has **mutual aid agreements** with Gilroy Fire, Santa Clara County Central Fire District, Morgan Hill Fire, Pajaro Valley Fire, San Benito County Fire, and San Jose Fire. We are also an active participant in the mutual aid system in Santa Clara County and the State of California.



## Advanced Life Support

Since 1997, the SSCCFD has provided **Advanced Life Support (ALS)** service via its paramedic program, which provides timely medical assessment and life-saving interventions. This includes the safe, skilled administration of medications, IV therapy, interpreting ECGs, defibrillation, endotracheal intubations, and other advanced airway techniques.

We work closely with the local transport provider, **Santa Clara County EMS**, and the adjoining fire departments in distributing these life-saving resources. All Fire District emergency medical services calls are prioritized via **emergency medical dispatch** through a contract with the Santa Clara County Communications Department.

## Volunteer Firefighters

The District receives additional support from **Company 70**, which is comprised of an incredible team of **volunteer firefighters**. In addition to emergency response, volunteer firefighters are frequently called upon to staff fire stations when front-line engines are committed to emergency incidents. Company 70 regularly meets for training and charitable activities that benefit the community. **#Company70**

If you are interested in being a volunteer firefighter, visit [www.sccfd.org](http://www.sccfd.org) for an application.