



## South Santa Clara County Fire District

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

### AGENDA

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

Wednesday, January 8, 2024 – 6:00 p.m.

Masten Fire Station  
10810 No Name Uno  
Gilroy, CA 95021

#### 1. Opening

- 1.1. CALL TO ORDER - Chairperson Ramon Lopez
- 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 address 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 December 11, 2024, Regular Meeting minutes.

**4(b) Expenditures Approval**

Possible Action:

- a. Approve Expenditures from December 1, 2024 – December 31, 2024.

**4(c) Staff Reports Approval**

Possible Action:

- a. Approve Incident Statistical Report.
- b. Approve Mitigation Fees Report.
- c. Approve Staff Report.

**Regular Agenda Items for Discussion**

**5. Old Business Info/Action**

**5.1. Expenditures for November 1, 2024 – November 30, 2024 – Action**

Possible Action:

- a. Receive a report on actual cost for Verizon Cell service.

**5.2. Fee for Service Justification Study – Information**

Receive a report on the status of the Fee for Service Justification Study.

**5.3. Five-Year Plan Ad Hoc Subcommittee – Information**

Receive a report from the Five-Year Plan Ad Hoc Subcommittee on the development of the proposed five-year plan.

**5.4. General Business Manager – Information**

Receive a report regarding District General Business Manager position.

**5.5. Fire Apparatus Ad Hoc Committee – Information**

Receive a report on the status of the purchase for the replacement engine.

**5.6. District Vendors and Services – Information**

Receive a report on the consolidation of various services for the District.

**5.7. Fiscal Year 2023/2024 Financial Statements – Independent Audit – Information**

Receive Fiscal Year 2024 Financial Statements with auditor report.

**6. New Business**

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

**8. Battalion Chief Report – Chief Main**

**9. Chief's Report – Chief Alcantar**

**10. Events**

**11. 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.

**12. Commissioners' Comments**

**13. Next Meeting is February 12, 2025**

**14. Adjourn Meeting**

  
LaQueta Lynch, Clerk of the Board



**South Santa Clara County Fire District**

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Baraka Carter, Fire Chief

**MINUTES OF THE  
SOUTH SANTA CLARA COUNTY FIRE DISTRICT  
BOARD OF COMMISSIONERS REGULAR MEETING OF  
December 11, 2024**

**1. Opening**

1.1. CALL TO ORDER - Chairperson Ramon Lopez

The regular meeting of the Board of Commissioners of the South Santa Clara County Fire Protection District was held on Wednesday, December 11, 2024, at the Masten Fire Station located at 10810 No Name Uno, Gilroy, CA 95021. Chairman Lopez called the meeting to order at 6:00 p.m. A quorum was present via in-person pursuant to Government Code 54953(e).

1.2. ROLL CALL - LaQueta Lynch

a. Commissioners Present: Lopez, Johnson, Keesling, Lewis, Monaco, Acker

b. Fire District Staff: Fire Chief Carter, Assistant Chief Alcantar  
Battalion Chief Main,  
Volunteer Firefighter Winter

c. Absent: Ludewig

1.3. DECLARATION OF POSTING OF AGENDA  
Per Government Code 54954.2 - Clerk LaQueta Lynch

1.4. Introductions

**2. Public Participation**

None.

**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 address 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 November 13, 2024, Regular Meeting minutes.

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

**4(b) Expenditures Approval**

Commissioner Keesling inquired about Verizon payment. LaQueta Lynch stated that it was error regarding the payment amount showing on the expenditure report but will do some research and come back to the Board of Commissioners.

Possible Action:

- a. Approve Expenditures from November 1, 2024 – November 30, 2024.

**4(c) Staff Reports Approval**

Possible Action:

- a. Approve Incident Statistical Report.
- b. Approve Mitigation Fees Report.

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

**4(d) Resolution No. 24-3 – Setting the Board of Commissioners 2025 Regular Meeting schedule.**

Possible Action:

- a. Adopt Resolution No. 24-03 setting forth the Board of Commissioners 2025 Regular Meeting Schedule for monthly meetings.
- b. Adopt Resolution No. 24-03 setting forth the Board of Commissioners 2025 regular meeting schedule for Bi-Monthly meetings.

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

**Regular Agenda Items for Discussion**

**5. Old Business Info/Action**

**5.1. Fee for Service Justification Study – Information**

Receive a report on the status of the Fee for Service Justification Study.

Chief Alcantar reported that DTA may have a final report in a few days and stated that it will be included in the next agenda for recommendations to the Board of Supervisors.

**5.2. Five-Year Plan Ad Hoc Subcommittee – Information**

Receive a report from the Five-Year Plan Ad Hoc Subcommittee on the development of the proposed five-year plan.

Commissioner Lopez reported there is nothing new to update.

**5.3. General Business Manager – Information**

Receive a report regarding District General Business Manager position.

Commissioner Acker reported there is nothing new to report.

**5.4. Fire Apparatus Ad Hoc Committee – Information**

Receive a report on the status of the purchase for the replacement engine.

Commissioner Acker reported that Central Fire will be funding the cost for the new engines.

**5.5. District Vendors and Services – Information**

Receive a report on the consolidation of various services for the District.

Chief Alcantar mentioned that there is a possibility of consolidating the internet service provider and the long-distance service provider for the station's phone services. Commissioner Johnson expressed interest in collaborating with district staff to streamline the services for the district.

**6. New Business**

**6.1. Budget workshop for Fiscal 2025/2026 – Action**

Discuss and set a date for a Fiscal year 2026 budget cycle workshop.

The Board of Commissioners choose January 7, 2025, for the Budget workshop.

**6.2. Consider Recommendation relating MSA SCBA's units – Action**

Possible Action:

- a. Receive a report on the useful life of the MSA SCBA's units.
- b. Approve delegation of authority to the Fire Chief or designee to negotiate, execute, amend, and terminate all agreements and documents necessary for the donation of MSA SCBA units.

<b>6.2 RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	Acker
<b>SECONDER:</b>	Johnson
<b>AYES:</b>	Acker, Johnson, Keesling, Lewis, Lopez, Monaco
<b>ABSENT:</b>	Ludewig

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

- 3 new volunteers have been hired.
- Ride along
- Pancake breakfast made more funds this year than last year
- Toy drive will help 100 families

## **8. Battalion Chief Report – Chief Main**

- EMS active shooter equipment received
- 95% response time
- New cardiac monitors will be in service by December 17, 2024.
- ABH funds have been submitted
- Host testing will start the week of December 16, 2024
- Radio software
- Update on Masten Roof project
- Incidents

## **9. Chief's Report – Chief Alcantar**

- ABH funds have been submitted
- Grant writer
- Award to Chief Main

## **10. Events**

Commissioner Johson asked if a future CPR event for the public could be done. Chief Alcantar stated that it possible could be done.

## **11. 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.

1. Fee for Service
2. Five-Year Plan
3. General Business Manager
4. South Santa Clara County Volunteers Procedures and Bylaws
5. Fire Apparatus

## **12. Commissioners' Comments**

## **13. Next Meeting is January 8, 2025**

## **14. Adjourn Meeting**

*There being no further business, the meeting was adjourned at 7:18 pm.*



**ATTEST** \_\_\_\_\_  
Ramon Lopez, Chairperson

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

**December 2024 Fund 1574 Expenditures**

DATE	DOC #	OBEJECT	VENDOR #	VENDOR NAME	DESCRIPTION	AMOUNT
12/03/24	215	5230100	1023423	US Bank	Lubes, Oils Fluids	\$ 568.72
12/03/24	215	5230300	1023423	US Bank	Parts	\$ 7,757.30
12/03/24	215	5230400	1023423	US Bank	Service	\$ 2,135.84
12/03/24	215	5250100	1023423	US Bank	Office Expense	\$ 1,860.52
12/03/24	215	5255500	1023423	US Bank	Contract Service	\$ 495.00
12/03/24	215	5275100	1023423	US Bank	Small Tools	\$ 258.38
12/03/24	215	5350400	1023423	US Bank	Supplies	\$ 2,086.91
12/03/24	215	5350440	1023423	US Bank	Supplies	\$ 407.66
12/04/24	216	5255800	5001228	County Counsel	County Counsel Services October 2024	\$ 2,042.40
12/04/24	217	5255500	1005134	Life Assist	Medical Supplies   Inv 1531141	\$ 56.54
12/04/24	218	5255500	1000874	Kathy Athey	Consultant Service 11/5/2024 - 11/14/2024	\$ 1,085.00
12/04/24	219	5230400	1022327	Ross' Ladder Service	Inspect and Service Ladders	\$ 3,298.25
12/05/24	220	5350440	1046395	harter Communications/Spectrum	11/7/20024 - 12/7/2024	\$ 172.96
12/05/24	221	5225500	1045943	Ramon Lopez	Commissioner's Meeting 11/13/2024	\$ 50.00
12/05/24	222	5225500	1049402	Jay Johnson	Commissioner's Meeting 11/13/2024	\$ 50.00
12/05/24	223	5225500	1005084	Joan Marfia-Lewis	Commissioner's Meeting 11/13/2024	\$ 50.00
12/05/24	224	5225500	1041105	James Acker	Commissioner's Meeting 11/13/2024	\$ 50.00
12/05/24	225	5225500	1007006	John Monaco	Commissioner's Meeting 11/13/2024	\$ 50.00
12/05/24	226	5225500	1004236	Peter Keesling	Commissioner's Meeting 11/13/2024	\$ 50.00
12/05/24	227	5225500	1032697	Tache Ludwig	Commissioner's Meeting 11/13/2024	\$ 50.00
12/05/24	228	5290100	1047779	Vertical Bridge Real Estate	Utilities 10/1/2024 - 10/31/2024	\$ 40.00
12/05/24	228	5270100	1047779	Vertical Bridge Real Estate	Rent 10/1/2024 - 10/31/2024	\$ 337.65
12/05/24	229	5231000	1021740	Sharp Business Systems	10/15/2024 - 11/15/2024	\$ 36.81
12/05/24	230	5255500a	5003515	Verizon Wireless	10/13/2024 - 11/12/2024	\$ 84.50
12/05/24	231	5255500a	5003515	Verizon Wireless	10/17/2024 - 11/16/2024	\$ 1,452.21
12/05/24	232	5205100	5003436	AT&T	10/30/2024 - 11/5/2024	\$ 85.29
12/05/24	233	5205100	1038415	Frontier Communications	Station 3   11/22/2024 - 12/21/2024	\$ 406.81
12/05/24	234	5205100	1038415	Frontier Communications	Station 2   11/22/2024 - 12/21/2024	\$ 295.69
12/05/24	235	5230100	1033535	Boyettt Petroleum	Petroleum 11/22/2024	\$ 170.77
12/12/24	236	5350440	1015089	Crystal Springs Water Co.	Station 3   11/5/2024   Inv 455239	\$ 20.50
12/12/24	237	5350440	1015089	Crystal Springs Water Co.	Station 3   11/12/2024   Inv 459593	\$ 15.50
12/12/24	238	5350440	1015089	Crystal Springs Water Co.	Station 3   11/19/2024   Inv 463841	\$ 23.25
12/12/24	239	5350440	1015089	Crystal Springs Water Co.	Station 3   11/26/2024   Inv 468458	\$ 15.50
12/12/24	240	5350440	1015089	Crystal Springs Water Co.	Station 2   11/6/2024   Inv 455896	\$ 28.25
12/12/24	241	5350440	1015089	Crystal Springs Water Co.	Station 2   11/13/2024   Inv 460401	\$ 20.50
12/12/24	242	5350440	1015089	Crystal Springs Water Co.	Station 2   11/20/2024   Inv 465097	\$ 23.25
12/12/24	243	5350440	1015089	Crystal Springs Water Co.	Station 2   11/27/2024   Inv 469257	\$ 23.25
12/12/24	244	5255500	1000874	Kathy Athey	Consultant Service 11/17/2024 - 11/24/2024	\$ 525.00
12/12/24	245	5231000	1050205	Pest Tech Ready	Pest Control Services Station 2   Inv 10472	\$ 275.00
12/12/24	246	5350440	1003225	Dish Network	Station 2: 12/18/2024 - 01/17/2025	\$ 142.10
12/12/24	247	5350440	1003225	Dish Network	Station 3: 12/18/2024 - 01/17/2025	\$ 127.92
12/12/24	248	5255500	1005134	Life Assist	Medical Supplies   Inv 1534820	\$ 590.08
12/12/24	249	5255500	1005134	Life Assist	Medical Supplies   Inv 1535588	\$ 9.93
12/12/24	250	5255100	2579	Fechter & Co.	Financial Audit   Inv 3295	\$ 11,000.00
12/12/24	251	5231000	1004379	Killroy Pest Control, Inc	Pest Control Services Station 3	\$ 166.00
12/12/24	252	5215700	5002477	Greenwaste	Station 3   12/1/2024 - 12/31/2024	\$ 144.44
12/12/24	253	5215700	5002477	Greenwaste	Station 2   12/1/2024 - 12/31/2024	\$ 588.12
12/12/24	254	5290100	1007754	PG&E	Station 2   9/27/2024 - 10/27/2024	\$ 311.76
12/13/24	255	5230100	1045432	Hunt & Sons	Petroleum Products and Equip.   Inv 314249	\$ 2,582.41
12/13/24	256	5270100	1001439	Gilroy Gardens	Station 3   Rent - December 2024   #INV340	\$ 1,819.67
12/13/24	257	5257400	1001477	Bound Tree	Medical Supplies	\$ 62.07
12/17/24	258	5350440	1046395	harter Communications/Spectrum	12/7/20024 - 1/6/2025	\$ 172.96
12/17/24	259	5255510	5002820	CAL FIRE	First Qtr July -Sept 17600	\$ 1,493,338.04
12/17/24	260	5290100	5003891	Suburban Propane	Bulk Tank Rent	\$ 251.32
12/17/24	261	5255500	1045028	Teleflex	Medical Supplies	\$ 654.75
12/17/24	262	5255500	1045028	Teleflex	Medical Supplies	\$ 916.65
12/17/24	263	5255500	1045028	Frontier Communications	Station 1: 12/7/2024 - 1/6/2025	\$ 150.61
12/19/24	264	5230100	1023423	US Bank	urchase refund for state pcard purchase for Lapto	\$ 1,550.99
12/26/24	265	5255500a	5003515	Verizon Wireless	11/13/2024 - 12/12/2024	\$ 42.12
12/26/24	266	5350440	1014805	South Valley Internet	Station 1   1/1/2025 - 2/1/2025   Inv 1179461	\$ 155.00
12/26/24	267	5350440	1014805	South Valley Internet	Station 2   1/10/2025 - 2/10/2025   Inv 1179725	\$ 155.00
12/26/24	268	5350440	1014805	South Valley Internet	Station 2   1/17/2025 - 2/17/2025   Inv 1180103	\$ 155.00
12/26/24	269	5230400	1048393	Fire Catt	Fire hose testing   Inv 15369	\$ 8,513.90
12/26/24	270	5231000	1004379	Killroy Pest Control, Inc	Pest Control Services Station 3	\$ 83.00
12/26/24	271	5231000	1021740	Sharp Business Systems	9/15/2024 - 10/15/2024	\$ 23.09
12/26/24	272	5290100	1047779	Vertical Bridge Real Estate	Utilities 1/1/2025 - 1/31/2025	\$ 377.65
12/26/24	273	5255800	5001228	County Counsel	County Counsel Services November 2024	\$ 1,598.40
12/26/24	274	5205100	5003436	AT&T	12/13/2024 - 1/8/2025	\$ 127.08

SOUTH SANTA CLARA COUNTY FIRE DISTRICT  
12/31/2024

**REVENUE FUND 1574 COST CENTER 9118**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2025	RECEIPTS TO DATE	BALANCE	FY 2024 ACTUAL	DIFFERENCE
4001100	Prop Taxes Curr Secured	\$ 6,300,000.00	\$ -	\$ 6,300,000.00	\$ 5,953,000.00	\$ 347,000.00
4001200	Prop Taxes Unitary	\$ 65,000.00	\$ -	\$ 65,000.00	\$ 61,000.00	\$ 4,000.00
4001210	Prop Taxes - Unitary Railroad	\$ 1,100.00	\$ -	\$ 1,100.00	\$ 1,100.00	\$ -
4002100	Prop Taxes Curr Unsecured	\$ 321,000.00	\$ -	\$ 321,000.00	\$ 306,000.00	\$ 15,000.00
4006100	Prop Taxes SB813	\$ 84,000.00	\$ -	\$ 84,000.00	\$ 136,000.00	\$ (52,000.00)
4301100	Interest-Deposits	\$ 67,300.00	\$ -	\$ 67,300.00	\$ 60,000.00	\$ 7,300.00
4419100	Homeowners Prop Tax	\$ 17,000.00	\$ -	\$ 17,000.00	\$ 16,800.00	\$ 200.00
4422300	State Grants & Aids	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 110,330.00	\$ (90,330.00)
4580100	Other Grants & Aids		\$ -	\$ -	\$ -	\$ -
4580200	Federal Grants		\$ -	\$ -	\$ -	\$ -
4727700	Misc. Fees	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -
4813450	Misc Income - Charge	\$ 208,000.00	\$ -	\$ 208,000.00	\$ 200,000.00	\$ 8,000.00
4920120	IC-Transfers In		\$ -	\$ -	\$ -	\$ -
	<b>TOTAL REVENUE</b>	<b>\$ 7,088,400.00</b>	<b>\$ -</b>	<b>\$ 7,088,400.00</b>	<b>\$ 6,849,230.00</b>	<b>\$ 239,170.00</b>

**EXPENDITURES FUND 1574 COST CENTER 9118**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2025	RECEIPTS TO DATE	BALANCE	FY 2024 ACTUAL	DIFFERENCE
5205100	Communications/Telephone	\$ 10,850.00	\$ 914.87	\$ 9,935.13	\$ 7,850.00	\$ 3,000.00
5205200	IC - Radio Maintenance Internal		\$ -	\$ -	\$ -	\$ -
5215700	Garbage	\$ 8,950.00	\$ 732.56	\$ 8,217.44	\$ 8,180.00	\$ 770.00
5220100	Insurance Premiums	\$ 69,000.00	\$ -	\$ 69,000.00	\$ 60,000.00	\$ 9,000.00
5225500	Commissioner Fee	\$ 4,200.00	\$ 350.00	\$ 3,850.00	\$ 4,200.00	\$ -
5230100	Lubes, Oils, & Fluids	\$ 57,200.00	\$ 4,872.89	\$ 52,327.11	\$ 55,000.00	\$ 2,200.00
5230200	Tires	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 10,000.00	\$ 5,000.00
5230300	Vehicle Parts	\$ 100,000.00	\$ 7,757.30	\$ 92,242.70	\$ 100,000.00	\$ -
5230400	Maint. - Equip. Other	\$ 45,000.00	\$ 13,947.99	\$ 31,052.01	\$ 33,000.00	\$ 12,000.00
5231000	Contract Maint.	\$ 3,600.00	\$ 583.90	\$ 3,016.10	\$ 3,600.00	\$ -
5235110	Maint. Struc. -Grounds/Bldg	\$ 201,665.00	\$ -	\$ 201,665.00	\$ 45,000.00	\$ 156,665.00
5235120	Maint. Grounds-Rd &Walk	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -
5245100	Membership Dues	\$ 4,200.00	\$ -	\$ 4,200.00	\$ 4,000.00	\$ 200.00
5250100	Office Expenses	\$ 7,500.00	\$ 1,860.52	\$ 5,639.48	\$ 7,500.00	\$ -
5250600	Education Materials	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
5250700	Printing External	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,000.00	\$ 500.00
5250800	PC Software	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -
5250930	Prof. Devel. Seminars	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ 500.00
5251000	Workshop, Conf & Seminar	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -
5255100	Prof & Specialized Services	\$ 18,000.00	\$ 11,000.00	\$ 7,000.00	\$ 18,000.00	\$ -
5255500	Contract Services	\$ 90,285.00	\$ 1,578.83	\$ 88,706.17	\$ 80,000.00	\$ 10,285.00
5255510	Svc Other - Professional Svc	\$ 10,415,855.00	\$ 1,493,338.04	\$ 8,922,516.96	\$ 8,013,347.00	\$ 2,402,508.00
5255800	Legal Expenses	\$ 23,000.00	\$ 3,640.80	\$ 19,359.20	\$ 20,000.00	\$ 3,000.00
5255900	Investigation Expense		\$ -	\$ -	\$ -	\$ -
5257200	Training Services	\$ 600.00	\$ -	\$ 600.00	\$ 600.00	\$ -
5257400	Medical Prof. Fees	\$ 500.00	\$ 62.07	\$ 437.93	\$ 500.00	\$ -
5258200	Prof Svc - Internal		\$ -	\$ -	\$ -	\$ -
5259200	Property Tax Admin Fee	\$ 66,000.00	\$ -	\$ 66,000.00	\$ 55,000.00	\$ (54,949.00)
5265100	Equipment - Other- Rents/Leases	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -
5270100	Rents & Leases- Bldg & Improv.	\$ 28,000.00	\$ 2,157.32	\$ 25,842.68	\$ 28,000.00	\$ -
5275100	Small Tools	\$ 5,000.00	\$ 258.38	\$ 4,741.62	\$ 5,000.00	\$ -
5275200	PC Hardware	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -
5275500	Non Capitalized Equip.	\$ 72,800.00	\$ -	\$ 72,800.00	\$ 70,000.00	\$ 2,800.00
5280000	Special Dept. Expense	\$ 425.00	\$ -	\$ 425.00	\$ 425.00	\$ -
5281610	IC - Cost Allocation Plan	\$ 37,831.00	\$ -	\$ 37,831.00	\$ 12,572.00	\$ 25,259.00
5282200	Projects / Programs	\$ 21,612.00	\$ -	\$ 21,612.00	\$ 17,800.00	\$ 3,812.00
5285200	Automobile Services/Travel	\$ 500.00	\$ -	\$ 500.00	\$ 250.00	\$ 250.00
5285800	Business Travel	\$ 500.00	\$ -	\$ 500.00	\$ 250.00	\$ 250.00
5290100	Utilities	\$ 20,550.00	\$ 980.73	\$ 19,569.27	\$ 16,400.00	\$ 4,150.00
5350300	Operating Expense - Other	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -
5350400	Ser./Supplies - Other	\$ 60,320.00	\$ 2,086.91	\$ 58,233.09	\$ 58,000.00	\$ -
5350440	Ser./Supplies	\$ 63,922.00	\$ 1,658.60	\$ 62,263.40	\$ 63,922.00	\$ -
5400200	Debt Svcs - Principal	\$ 15,600.00	\$ -	\$ 15,600.00	\$ 15,000.00	\$ (15,000.00)
5420100	Interest Expense		\$ -	\$ -	\$ -	\$ -
5561300	Special District Equip. Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 11,479,965.00</b>	<b>\$ 1,547,781.71</b>	<b>\$ 9,932,183.29</b>	<b>\$ 8,823,896.00</b>	<b>\$ (7,276,114.29)</b>

**REVENUE FUND 1574 COST CENTER 9120**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2024 ACTUAL	DIFFERENCE
4727725	First Responder	\$ 227,950.00	\$ -	\$ 227,950.00	\$ 223,485.00	\$ 4,465.00
	<b>TOTAL REVENUE</b>	<b>\$ 227,950.00</b>	<b>\$ -</b>	<b>\$ 227,950.00</b>	<b>\$ 223,485.00</b>	<b>\$ (223,485.00)</b>

**EXPENDITURES FUND 1574 COST CENTER 9120**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2024 ACTUAL	DIFFERENCE
5255500	Contract Services	\$ 127,950.00	\$ 4,483.56	\$ 123,466.44	\$ 123,485.00	\$ 4,465.00

5205100	Communications/Telephone	\$ 10,850.00	\$ 914.87	\$ 9,935.13	\$ 7,850.00	\$ 3,000.00
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>\$ 227,950.00</b>	<b>\$ 4,483.56</b>	<b>\$ 223,466.44</b>	<b>\$ 123,485.00</b>	<b>\$ 104,465.00</b>

2280050	ADVANCES FROM OTHER FUNDS	\$ 447,450.34	\$ -	\$ 447,450.34	\$ 527,352.19	\$ (79,901.85)
3400000	FUND BALANCE/RETAINED EARNINGS	\$ (89,275.95)	\$ -	\$ (89,275.95)	\$ -	\$ (89,275.95)
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>\$ 2,401,511.68</b>	<b>\$ 1,756,562.84</b>

**REVENUE FUND 1575 COST CENTER 9121**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2024 ACTUAL	DIFFERENCE
4727670	FP Svcs-Assem Permit	\$ 95,000.00		\$ 95,000.00	\$ 95,000.00	\$ -
4301100	Interest-Deposits	\$ 8,000.00		\$ 8,000.00	\$ 4,000.00	\$ 4,000.00

	<b>TOTAL REVENUE</b>	<b>\$ 103,000.00</b>	<b>\$ -</b>	<b>\$ 103,000.00</b>	<b>\$ 99,000.00</b>	<b>\$ 4,000.00</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	\$ -	\$ 115,362.95	\$ -	\$ 115,362.95
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>
	<b>TOTAL FUND BALANCE</b>	<b>\$ 998,938.09</b>	<b>\$ -</b>	<b>\$ 998,938.09</b>	<b>\$ 883,575.14</b>	<b>\$ 115,362.95</b>

## December P-Card

C/H	GL Code	Amount	FY	Justification
Main	5205100	\$ 495.00	24/25	Starlink
	<b>5205100 Total</b>	<b>\$ 495.00</b>		
K. Murray	5230100	\$ 57.62	24/25	Shop
	<b>5230100 Total</b>	<b>\$ 57.62</b>		
K. Murray	5230200	\$ 6,425.31	24/25	Tires R1637
	<b>5230200 Total</b>	<b>\$ 6,425.31</b>		
K. Murray	5230300	\$ 397.28	24/25	E169 parts
K. Murray	5330300	\$ 323.87	24/25	E169 parts
K. Murray	5230300	\$ 1,280.92	24/25	E169 parts
K. Murray	5230300	\$ 44.27	24/25	E67 parts
K. Murray	5230300	\$ 2,106.31	24/25	E169 parts
K. Murray	5230300	\$ 1,094.46	24/25	E169 parts
K. Murray	5230300	\$ 493.38	24/25	E169 parts
K. Murray	5230300	\$ 25.90	24/25	E67 parts
K. Murray	5230300	\$ (14.73)	24/25	Credit for E169 part
K. Murray	5230300	\$ 13.09	24/25	E169 parts
K. Murray	5230300	\$ 713.70	24/25	E169 parts
Black	5230300	\$ 282.52	24/25	Parts
Black	5230300	\$ 470.98	24/25	Parts
Black	5230300	\$ 83.75	24/25	Parts
Black	5230300	\$ 87.34	24/25	Parts
Black	5230300	\$ 127.82	24/25	Parts
Black	5230300	\$ 4,231.12	24/25	Parts
Black	5230300	\$ 518.00	24/25	parts
	<b>5230300 Total</b>	<b>\$ 12,279.98</b>		
K. Murray	5275100	\$ 304.81	24/25	Small Tool
K. Murray	5275100	\$ 366.69	24/25	Small Tool
K. Murray	5275100	\$ 750.55	24/25	Small Tool
	<b>5275100 Total</b>	<b>\$ 1,422.05</b>		
Main	5350440	\$ 89.10	24/25	Stn. 1 supply
Main	5350440	\$ 78.93	24/25	Stn. 1 supply
Main	5350440	\$ 44.00	24/25	Stn. 1 supply
Main	5350440	\$ 44.00	24/25	Stn. 1 supply
A. Murray	5350440	\$ 124.32	24/25	Stn. 2 supply
Rodberg	5350440	\$ (29.43)	24/25	Stn. 2 supply
Limones	5350440	\$ 55.09	24/25	Stn. 3 supply
Limones	5350440	\$ 174.59	24/25	Stn. 3 supply
Limones	5350440	\$ 24.82	24/25	Stn. 3 supply
Limones	5350440	\$ 74.75	24/25	Stn. 3 supply
Limones	5350440	\$ 401.91	24/25	Stn. 3 supply
Limones	5350440	\$ 108.95	24/25	Stn. 3 supply
Limones	5350440	\$ 82.91	24/25	Stn. 3 supply
Limones	5350440	\$ 37.08	24/25	Stn. 3 supply
Limones	5350440	\$ 47.88	24/25	Stn. 3 supply
Lynch	5350440	\$ 13.30	24/25	Stn. 1 supply
Riley	5350440	\$ 24.99	24/25	Supply
	<b>5350440 Total</b>	<b>\$ 1,397.19</b>		

**Grand Total      \$            22,077.24**



P.O. BOX 6343  
FARGO ND 58125-6343



000001230 01 SP 106481208537664 P  
SO SANTA CLARA CO FIRE  
ATTN SSA  
15670 MONTEREY STREET  
MORGAN HILL CA 95037-5431

ACCOUNT NUMBER \_\_\_\_\_  
STATEMENT DATE 12-23-2024  
AMOUNT DUE \$22,077.24  
NEW BALANCE \$22,077.24  
PAYMENT DUE ON RECEIPT

**AMOUNT ENCLOSED**  
\$

*Please make check payable to "U.S. Bank"*

U.S. BANK CORPORATE PAYMENT SYSTEMS  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
SO SANTA CLARA CO FI	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	- Credits	- Payments	= New Balance	
Company Total	\$15,570.33	\$22,121.40	\$0.00	\$0.00	\$0.00	\$44.16	\$15,570.33	\$22,077.24	

### MARKETING MESSAGES

Cardholder \_\_\_\_\_ Date \_\_\_\_\_ Approver \_\_\_\_\_ Date \_\_\_\_\_

CORPORATE ACCOUNT ACTIVITY				
SO SANTA CLARA CO FIRE			TOTAL CORPORATE ACTIVITY \$15,570.33 CR	
Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-06	12-06	74798264341000000000019	PAYMENT - 0001023423 00000 A	15,570.33 PY

NEW ACTIVITY				
KEVIN MURRAY 4246-0446-2252-9661	CREDITS \$14.73	PURCHASES \$14,398.25	CASH ADV \$0.00	TOTAL ACTIVITY \$14,383.52

<b>CUSTOMER SERVICE CALL</b>  800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	STATEMENT DATE 12/23/24	DISPUTED AMOUNT .00	PREVIOUS BALANCE	15,570.33
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	<b>AMOUNT DUE</b>  22,077.24		PURCHASES & OTHER CHARGES	22,121.40
			CASH ADVANCES	.00
			CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	44.16
		PAYMENTS	15,570.33	
		ACCOUNT BALANCE	22,077.24	



Company Name: SO SANTA CLARA CO FIRE
Corporate Account Number:
Statement Date: 12-23-2024

**NEW ACTIVITY**

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-25	11-22	24431054328069860546353	HOLLISTER AUTO 0024822 HOLLISTER CA	397.28
11-25	11-23	24431054329070292486654	HOLLISTER AUTO 0024822 HOLLISTER CA	304.81
12-02	11-29	24492164335500006021640	GOLDEN STATE EVS GOLDENSTATEFI CA	323.87
12-02	11-29	24492164335500006194249	GOLDEN STATE EVS GOLDENSTATEFI CA	1,280.92
12-06	12-05	24489934341001190591293	PETERSON TRUCKS 510-618-5550 CA	44.27
12-06	12-05	24489934341001190591376	PETERSON TRUCKS 510-618-5550 CA	2,106.31
12-09	12-05	24431054341075455491155	HOLLISTER AUTO 0024822 HOLLISTER CA	366.69
12-13	12-12	24492164348500001031813	GOLDEN STATE EVS GOLDENSTATEFI CA	1,094.46
12-16	12-12	24431054348078610508056	HOLLISTER AUTO 0024822 HOLLISTER CA	493.38
12-16	12-13	24431054349079082535204	HOLLISTER AUTO 0024822 HOLLISTER CA	57.62
12-20	12-18	24431054354081281478659	HOLLISTER AUTO 0024822 HOLLISTER CA	25.99
12-20	12-18	24431054354081281478667	HOLLISTER AUTO 0024822 HOLLISTER CA	750.55
12-20	12-19	24492154355064549028725	EAST BAY TIRE FAIRFIELD 000-000-0000 CA	6,425.31
12-23	12-19	74489934355002142261934	PETERSON TRUCKS SAN LEANDRO CA	14.73 CR
12-23	12-20	24431054356082216555676	HOLLISTER AUTO 0024822 HOLLISTER CA	13.09
12-23	12-20	24492164356500002740007	GOLDEN STATE EVS GOLDENSTATEFI CA	713.70

<b>TIFFANY BLACK</b>	<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
	\$0.00	\$5,801.53	\$0.00	\$5,801.53

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-25	11-22	24323044328046700072446	BURTONS FIRE INC MODESTO CA	282.52
11-25	11-22	24323044328046700072461	BURTONS FIRE INC MODESTO CA	470.98
11-29	11-27	24489934333001279388769	PETERSON TRUCKS 510-618-5550 CA	83.75
12-11	12-09	24223694345030034724007	APM ENGINES MORGAN HILL CA	87.34
12-19	12-18	24489934354001370184384	PETERSON TRUCKS 510-618-5550 CA	127.82
12-19	12-18	24489934354001370184467	PETERSON TRUCKS 510-618-5550 CA	4,231.12
12-19	12-19	24692164354102072012225	PETERSON POWER 510-618-2294 CA	518.00

<b>TIM MAIN</b>	<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
	\$0.00	\$751.03	\$0.00	\$751.03

Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-02	11-30	24116414336168104021690	NOB HILL FOODS #603 MORGAN HILL CA	89.10
12-04	12-03	24707804338027019258208	DAILY BAGEL CAFE MORGAN HILL CA	78.93
12-05	12-03	24692164339100617999278	STARBUCKS STORE 05276 MORGAN HILL CA	44.00
12-06	12-04	24692164340101634702056	STARBUCKS STORE 05276 MORGAN HILL CA	44.00
12-10	12-08	24000974344820105276648	STARLINK INTERNET 310-6828100 CA	495.00

<b>ANDREW MURRAY</b>	<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
	\$0.00	\$124.32	\$0.00	\$124.32

Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-16	12-13	24011344348000101007375	AMAZON RETA* Z154R2AS2 WWW.AMAZON.CO WA	124.32



Company Name: SO SANTA CLARA CO FIRE
Corporate Account Number:
Statement Date: 12-23-2024

NEW ACTIVITY					
<b>STEVEN RODBERG</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$29.43	\$0.00	\$0.00	\$29.43 CR
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
12-06	12-05	74692164340101839908560	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	29.43 CR	
<b>ERIC LIMONES</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$1,007.98	\$0.00	\$1,007.98
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
11-25	11-23	24231684329160930324023	SMART AND FINAL 589 GILROY CA	55.09	
11-25	11-23	24943004329099066270206	COSTCO WHSE #0760 GILROY CA	174.59	
11-25	11-23	24943014329010203387521	THE HOME DEPOT #6677 GILROY CA	24.82	
12-05	12-04	24755424340733404579447	GRAINGER 800-4724643 IL	74.75	
12-05	12-04	24755424340733404579454	GRAINGER 800-4724643 IL	401.91	
12-11	12-09	24943014345010224446561	THE HOME DEPOT #6677 GILROY CA	108.95	
12-19	12-18	24011344353000054772977	AMAZON MARK* Z98226A92 HTTPSAMAZON.C WA	82.91	
12-19	12-19	24011344354000004850518	AMAZON MARK* Z90YL2X22 HTTPSAMAZON.C WA	37.08	
12-23	12-22	24055234357190115935519	WALMART.COM 800-925-6276 AR	47.88	
<b>LAQUETA LYNCH</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$13.30	\$0.00	\$13.30
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
12-05	12-04	24137464340001434469129	USPS PO 0551600176 MORGAN HILL CA	13.30	
<b>DAVID RILEY</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$24.99	\$0.00	\$24.99
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
12-18	12-17	24000974352867300549799	THE UPS STORE 0197 408-7785858 CA	24.99	

Department: 00000 Total: \$22,077.24  
 Division: 00000 Total: \$22,077.24



4ca.

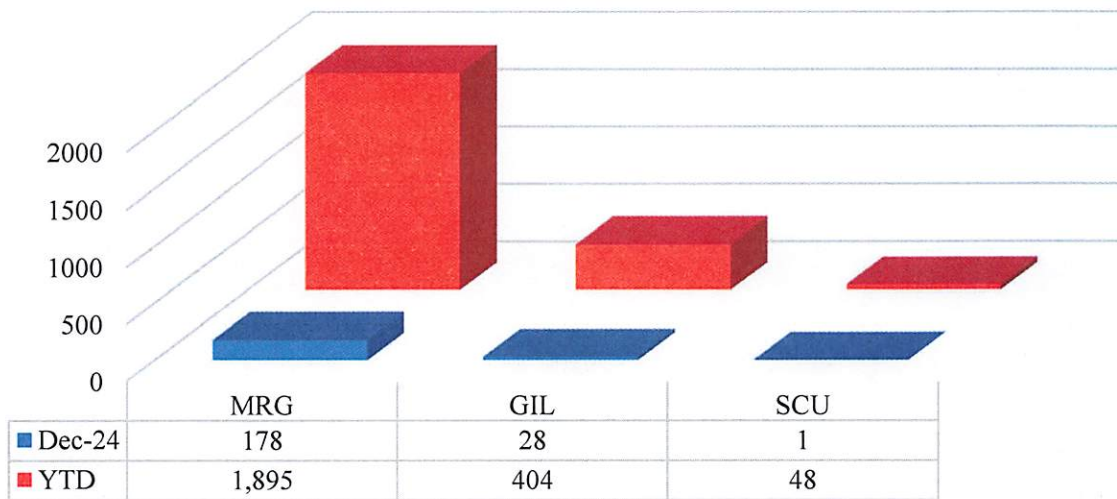


### South Santa Clara County Fire District

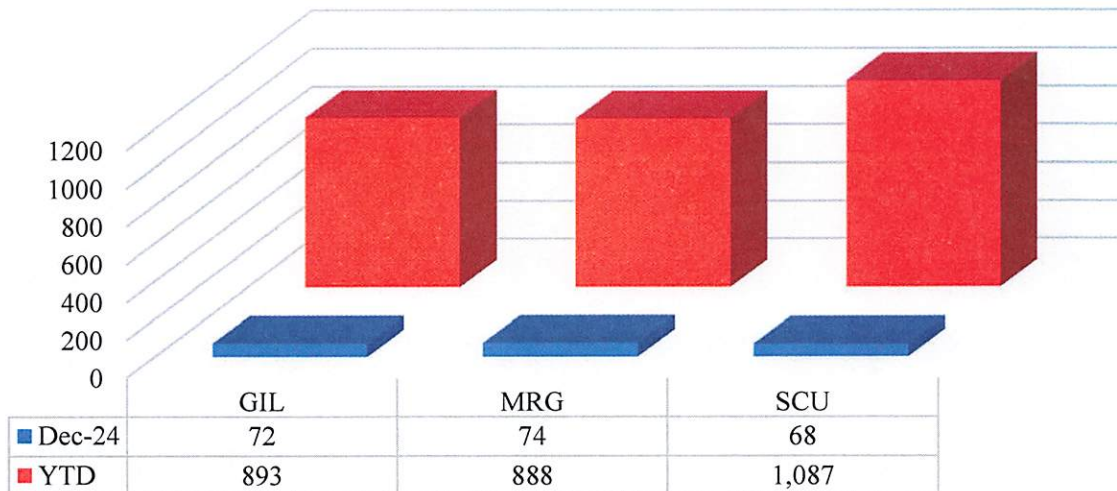
15670 Monterey Street, Morgan Hill, CA 95037 • (408) 779-2121 • www.sccfd.com  
Baraka Carter, Fire Chief

#### SSCCFD Monthly Call Volume - December 2024

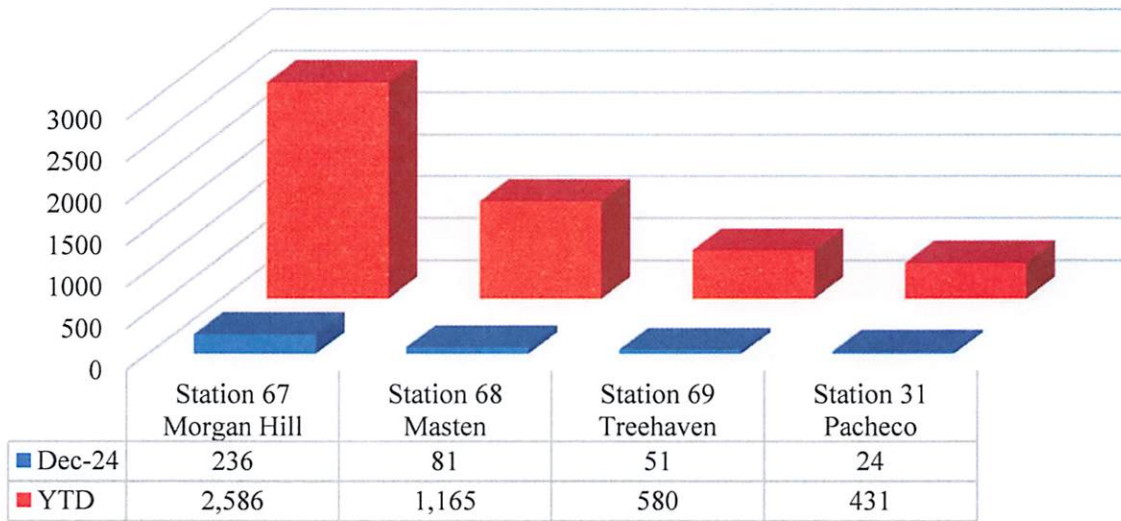
Aid Responses Provided By Jurisdiction



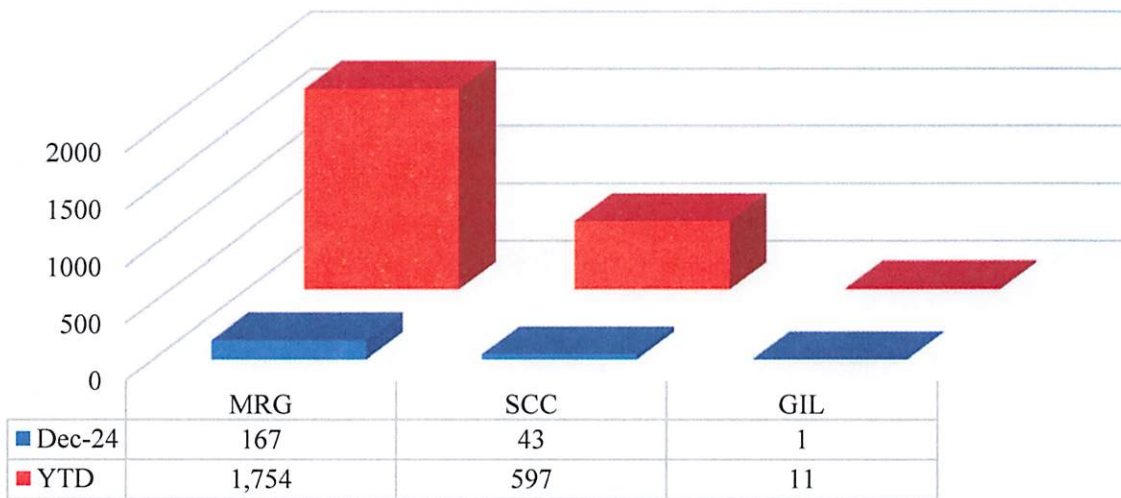
Aid Responses Received By Jurisdiction



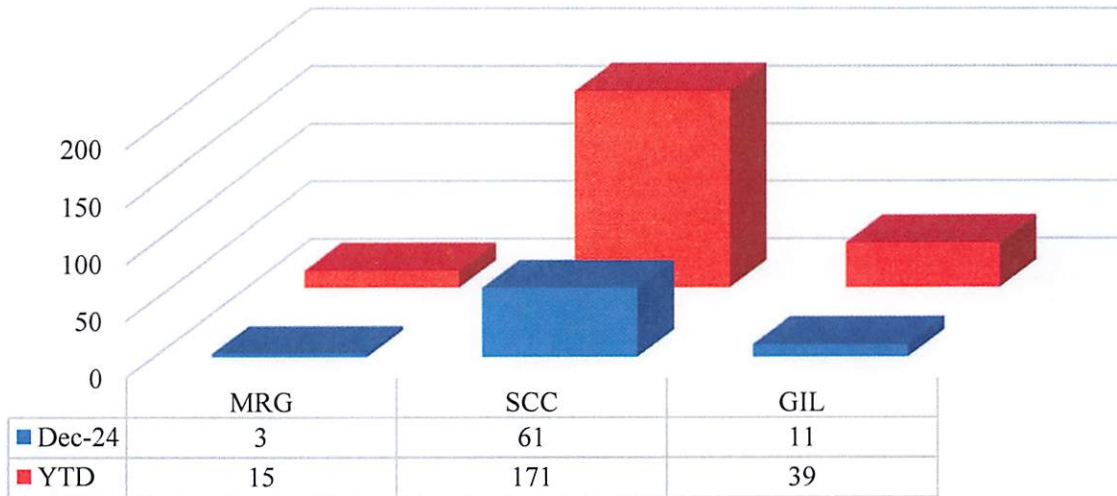
Call Volume By Station



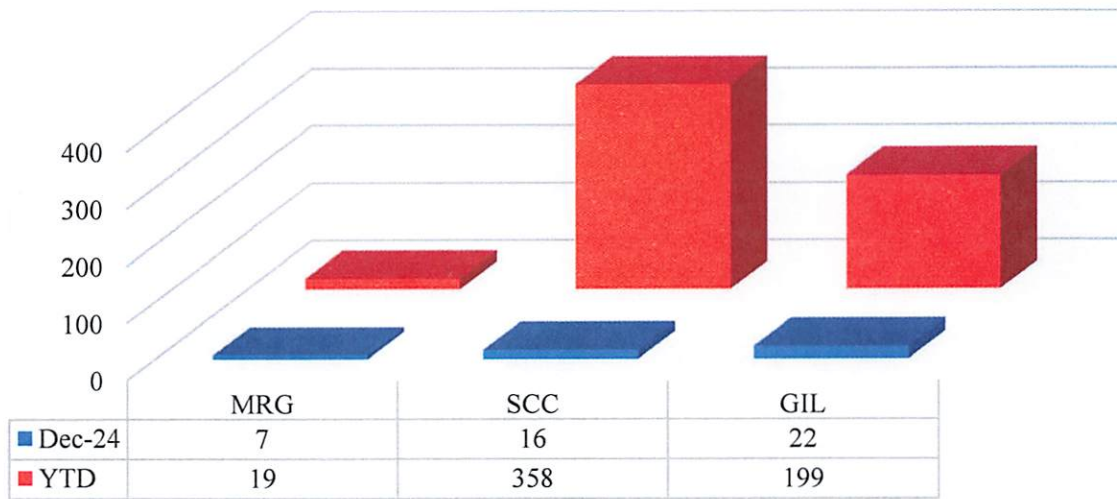
Engine 67's Call Volume By Jurisdiction



Engine 168's Call Volume By Jurisdiction



Engine 69's Call Volume By Jurisdiction





## South Santa Clara County Fire District

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Baraka Carter, Fire Chief

### ITEM 4 – MITIGATION FEES BI-MONTHLY REPORT FOR December 1, 2024 – December 31, 2024

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 \$6,257.12 funds expended from the Mitigation Fees for the reporting period 2023/2024 for a refund on a cancelled project.

### **Committed Funds**

The South Santa Clara County Fire District has committed mitigation funds collected through FY 2023-24 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, December 1, 2024, to December 31, 2024, \$0.00 in fees were collected.

Construction Type	Square Footage	Rate	Fee Amount
Residential		\$0.52	\$ 0.52
Non-Res Moderate Commercial/Industrial		\$1.07	\$ 1.07
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>\$ 0.00</b>

Month	Beginning Balance	Mitigation Collected	Investment Interest	Mitigation Expended	Ending Balance
July	\$ 718,325.26	\$ 2,829.32	\$		\$ 721,154.58
August	\$	\$	\$		\$ 721,154.58
September	\$ 721,154.58	\$ 2,693.36	\$		\$ 723,847.94
October	\$ 723,847.94	\$ 26,747.07	\$		\$ 750,595.01
November	\$ 750,864.76	\$ 32,269.75	\$		\$ 782,864.76
December	\$ 782,864.76	\$ 0.00	\$		\$ 782,864.76
January	\$	\$	\$		\$
February	\$	\$	\$		\$
March	\$	\$	\$		\$
April	\$	\$	\$		\$
May	\$	\$			\$
June	\$	\$	\$		\$
<b>Total</b>	<b>\$</b>	<b>\$ 0.00</b>	<b>\$</b>	<b>\$</b>	<b>\$ 782,864.76</b>



### South Santa Clara County Fire District

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

## Staff Report December 1, 2024 – December 31, 2024

#### COOP FIRE DIVISION

17600/17660 542-116-1039-601 D1605 ALCANTAR, Carlos

#### FIRE MARSHAL

17600/17660 542-116-9723-601 B59 VACANT

17660 542-116-1095-670 P59 GIL, Mike

#### BATTALION 7 SSCCFD/MRG/PACHECO

##### SSCC DISTRICT

17600	542-116-9723-602	B67	MAIN, Tim
17600	542-116-1757-607	FCP	RODBERG, Steven
17600	542-116-1757-605	FCP	MURRAY, Andrew
17600	542-116-1757-XXX	FCP	VACANT
17600	542-116-1095-600	FC	VACANT
17600	542-116-1095-602	FC	Terry, Brad
17600	542-116-1095-604	FC	Sanabria, Jose
17600	542-116-1095-603	FC	Limonos, Eric
17600	542-116-1095-607	FC	PHILBROOK, Michael
17600	542-116-1756-612	FAEP	VACANT
17600	542-116-1756-611	FAEP	VACANT
17600	542-116-1756-606	FAEP	FRANKLIN, Vernon
17600	542-116-1756-613	FAEP	MANLEY, Josh
17600	542-116-1756-614	FAEP	MARTINEZ, MICHAEL
17600	542-116-1756-618	FAEP	Zhuk, Nikolai
17600	542-116-1756-620	FAEP	VACANT
17600	542-116-1077-601	FAE	MURRAY, Christopher
17600	542-116-1077-609	FAE	Teragawa, Blake
17600	542-116-1077-613	FAE	PRADER, James
17600	542-116-1077-616	FAE	LIND, Dredd
17600	542-116-1077-617	FAE	GONZALEZ, David
17600	542-116-1077-618	FAE	ROMAN, John
17600	542-116-1077-619	FAE	ZUBILLAGA, Christopher
02350	542-116-1082-901	LT FFII	Maciel, Diego

#### PACHECO

17600/02350	542-116-1757-500	FCP	EICKHOLT, Daniel
17600/02350	542-116-1757-501	FCP	Golembiewski, Tygan
17600/02350	542-116-1757-580	FCP	VACANT

**MORGAN HILL CITY**

17660	542-116-9723-600	B57	VACANT
17660	542-116-1095-671	FC	Shaw, Tracy
17660	542-116-1095-672	FC	DELLANINI, Paul
17660	542-116-1095-673	FC	VACANT
17660	542-116-1757-610	FCP	Najarro, Chris
17660	542-116-1757-683	FCP	TORRES-GOMEZ, Diego
17660	542-116-1757-681	FCP	BARRETT, Brandon
17600/02350	542-116-1757-682	FCP	DE MELO, Christopher
17660	542-116-1757-XXX	FCP	VACANT
17660	542-116-1757-XXX	FCP	VACANT
17660	542-116-1757-684	FCP	Nash-Fairfax, Erin
17660	542-116-1756-607	FAEP	VACANT
17660	542-116-1756-660	FAEP	TRAVENS, Monica
17660	542-116-1756-661	FAEP	VACANT
17660	542-116-1756-664	FAEP	WENNEKAMP, Micah
17660	542-116-1756-665	FAEP	CHO, Taigar
17660	542-116-1756-666	FAEP	Miller, Alexander
17660	542-116-1756-668	FAEP	McLelan, David
17660	542-116-1756-669	FAEP	PRICE, Vance
17660	542-116-1756-XXX	FAEP	VACANT
17660	542-116-1756-XXX	FAEP	VACANT
17660	542-116-1077-650	FAE	FOLEY, Ryan
17660	542-116-1077-651	FAE	CORONA, John
17660	542-116-1077-652	FAE	COLLIGAN, Nick
17660	542-116-1077-653	FAE	ALHART, Blake
17660	542-116-1077-654	FAE	Mannina, Nick
17660	542-116-1077-655	FAE	Conde, Kyle
17660	542-116-1077-656	FAE	KUTZER, Jason
17660	542-116-1755-600	FFIIP	DELHOTAL, Clinton
17660	542-116-1755-601	FFIIP	VACANT
17660	542-116-1755-602	FFIIP	KING, Evan
17660	542-116-1755-907	LT FFIIP	ROLFF, Kenneth
17660	542-116-1755-907	LT FFIIP	VACANT



5.1

**Lynch, LaQueta@CALFIRE**

**From:** Hamadeh, Ibrahim <ibrahim.hamadeh@fin.sccgov.org>  
**Sent:** Thursday, December 12, 2024 9:07 AM  
**To:** Lynch, LaQueta@CALFIRE; Cooke, Hazel@CALFIRE  
**Cc:** Le, Jimmy; Alcantar, Carlos@CALFIRE  
**Subject:** RE: Invoices

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

Good morning LaQueta,

The County of Santa Clara only pays the monthly charges on the invoices, not the Total balance. Please reach out to Verizon and have them provide you with the past due invoice.

Claimant: \_\_\_\_\_ Date: \_\_\_\_\_ Phone & Ext. #: \_\_\_\_\_

THEREBY CERTIFY that these materials or services have been received and are necessary for the use in this organization.

Prepared By: Hazel Cooke Date: 11/8/2024 Phone & Ext. #: (408) 779-2121

Name of District: 980 - South Santa Clara County Fire District

Examined, Approved, and Allowed By: *H Cooke*  
AUTHORIZED SIGNATURE

**CONTROLLER'S OFFICE**

Entered By: \_\_\_\_\_ Date Entered into SAP: \_\_\_\_\_ SAP Doc# \_\_\_\_\_  
HC rev 05-25-24

**Display Document: Line Item**

Vendor: 5003515 VERIZON WIRELESS-MA  
Company Code: 1SCC PO BOX 660108  
Santa Clara County DALLAS

Line Item 1 / Invoice / 31  
Amount: 1,467.25 USD

**Additional Data**

Disc. base: 1,467.25 USD Disc. am: \_\_\_\_\_  
Payt Terms: NET30 Days/per: \_\_\_\_\_  
Bln Date: 10/16/2024 Fixed: \_\_\_\_\_  
Pmnt Block:  Invoice f: \_\_\_\_\_  
Pmt Method:  Pmnt Meth. Sup.   
Clearing: 11/13/2024 / 2004645725  
Assignment: PV1574207  
Text: \*ACCT. # 370330644-0001

DocuSign Envelope ID: 7A135A52-DA85-40FC-B211-8E4DB849B3A8

**verizon business**  
PO BOX 428  
NEWARK, NJ 07101-0428

80315779774207 3.285/PA/SB151216.2

SOUTH SANTA CLARA CNTY FIRE DST  
15670 MONTEREY ST  
MORGAN HILL, CA 95037-5431

**RECEIVED**  
NOV 7 2024  
By: \_\_\_\_\_

PV1574207

Manage Your Account	Account Number	Date Due
h2h.verizonwireless.com	370330644-00001	Past Due
Change your address at <a href="http://sso.verizonenterprise.com">http://sso.verizonenterprise.com</a>	Invoice Number	9976446216

**Quick Bill Summary** Sep 17 - Oct 16

Previous Balance (see back for details)	\$3,128.67
Payment - Thank You	-\$1,467.25
<b>Balance Forward Due Immediately</b>	<b>\$1,661.42</b>
<b>Monthly Charges</b>	<b>\$1,462.21</b>
Usage and Purchase Charges	
Voice	\$0.00
Messaging	\$0.02
Data	\$0.00
Surcharges and Other Charges & Credits	\$3.64
Taxes, Governmental Surcharges & Fees	\$11.18
<b>Total Current Charges Due by November 08, 2024</b>	<b>\$1,467.25</b>

**Total Amount Due \$3,128.67**

Thanks,  
Ibrahim Hamadeh

**From:** Lynch, LaQueta@CALFIRE <LaQueta.Lynch@fire.ca.gov>  
**Sent:** Thursday, December 12, 2024 8:32 AM  
**To:** Cooke, Hazel@CALFIRE <Hazel.Cooke@fire.ca.gov>; Hamadeh, Ibrahim <ibrahim.hamadeh@fin.sccgov.org>  
**Cc:** Le, Jimmy <jimmy.le@fin.sccgov.org>; Alcantar, Carlos@CALFIRE <carlos.alcantar@fire.ca.gov>  
**Subject:** [EXTERNAL] RE: Invoices

Good morning,

I hope all is well. I was wondering if Invoice PV1574207 was paid in full for \$3,128.67?

Thank you,



**LaQueta Lynch**  
Staff Service Analyst  
South Santa Clara County Fire District  
Morgan Hill Fire Department  
15670 Monterey Road, Morgan Hill, Ca 95037  
(408) 310-9914 Cell



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**From:** Cooke, Hazel@CALFIRE <[Hazel.Cooke@fire.ca.gov](mailto:Hazel.Cooke@fire.ca.gov)>  
**Sent:** Friday, November 8, 2024 11:23 AM  
**To:** Hamadeh, Ibrahim <[ibrahim.hamadeh@fin.sccgov.org](mailto:ibrahim.hamadeh@fin.sccgov.org)>  
**Cc:** Le, Jimmy <[jimmy.le@fin.sccgov.org](mailto:jimmy.le@fin.sccgov.org)>; Lynch, LaQueta@CALFIRE <[LaQueta.Lynch@fire.ca.gov](mailto:LaQueta.Lynch@fire.ca.gov)>  
**Subject:** Invoices

Good morning,

Please see attached invoices.

Best regards,



**Hazel G. Cooke**  
Office Technician  
South Santa Clara Fire District  
Morgan Hill Fire Department  
[15670 Monterey Hwy](https://www.sccgov.org/15670-Monterey-Hwy)  
[Morgan Hill, CA 95037](https://www.sccgov.org/15670-Monterey-Hwy)  
Office (408) 779-2121



November 2024 Fund 1574 Expenditures

DATE	DOC #	GL Code	VENDOR #	VENDOR NAME	DESCRIPTION	AMOUNT
11/05/24	179	5255500a	5003515	Verizon Wireless	9/13/2024 - 10/12/2024	\$ 42.16
11/05/24	180	5255500	1000874	Kathy Athey	Consultant Service 10/17/2024 - 10/31/2024	\$ 175.00
11/05/24	181	5350440	1014805	South Valley Internet	Station 1   12/1/2024 - 1/1/2025   Inv 1174121	\$ 155.00
11/07/24	182	5231000	1050205	Pest Tech Ready	Pest Control Services Station 2   Inv 7132	\$ 275.00
11/07/24	183	5350440	1003225	Dish Network	Stn 2   11/18/2024 - 12/17/2024	\$ 142.10
11/07/24	184	5350440	1003225	Dish Network	Stn 3   11/18/2024 - 12/17/2024	\$ 127.92
11/07/24	185	5290100	1007754	PG&E	Station 2   9/27/2024 - 10/27/2024	\$ 553.36
11/07/24	186	5350440	1015089	Crystal Springs Water Co.	Station 2   10/2/2024	\$ 28.25
11/07/24	187	5350440	1015089	Crystal Springs Water Co.	Station 2   10/9/2024	\$ 7.75
11/07/24	188	5350440	1015089	Crystal Springs Water Co.	Station 2   10/16/2024	\$ 7.75
11/07/24	189	5350440	1015089	Crystal Springs Water Co.	Station 2   10/23/2024	\$ 15.50
11/07/24	190	5350440	1015089	Crystal Springs Water Co.	Station 2   10/30/2024	\$ 15.50
10/31/24	191	5205100	1038415	Frontier Communications	Station 2   10/22/2024 - 11/21/2024	\$ 250.18
10/31/24	192	5230100	1042897	Diesel Direct West	Station 2: Diesel 9/17/2024	\$ 2,944.19
10/31/24	193	5205100	1038415	Frontier Communications	Station 3   10/22/2024 - 11/21/2024	\$ 380.28
11/12/24	194	5270100	1001439	Gilroy Gardens	Station 3 Rent - November 2024	\$ 1,819.67
10/31/24	195	5255500	1037122	Airgas	Airgas Hazmat and Energy Charge	\$ 68.43
10/31/24	196	5350440	1014805	South Valley Internet	Station 2   11/1/2024 - 12/1/2024   Inv 1176838	\$ 155.00
10/31/24	197	5231000	1004379	Killroy Pest Control, Inc	Pest Control Services Station 3	\$ 83.00
10/31/24	198	5290100	5003891	Suburban Propane	Bulk Tank Rent	\$ 197.55
10/31/24	199	5250100	1002832	Crown Services	Mobile kitchen unit services to First Responders	\$ 687.96
11/04/24	200	5265100	1000425	ALL STAR Fire Equipment, Inc.	Medical Equipment   Inv 259844	\$ 37,035.93
11/04/24	201	5230200	1023423	US Bank	Tires Oct 2024	\$ 1,374.64
11/04/24	201	5230300	1023423	US Bank	Parts Oct 2024	\$ 7,976.97
11/04/24	201	5230400	1023423	US Bank	Service Oct 2024	\$ 686.25
11/04/24	201	5247400	1023423	US Bank	Med Oct 2024	\$ 370.00
11/04/24	201	5275100	1023423	US Bank	Small tool Oct 2024	\$ 217.43
11/04/24	201	5350400	1023423	US Bank	Supply Oct 2024	\$ 351.87
11/04/24	201	5350440	1023423	US Bank	Supply Oct 2024	\$ 3,397.44
11/07/24	202	5350440	1015089	Crystal Springs Water Co.	Station 3   10/1/2024	\$ 28.25
11/07/24	203	5350440	1015089	Crystal Springs Water Co.	Station 3   10/8/2024	\$ 20.50
11/07/24	204	5350440	1015089	Crystal Springs Water Co.	Station 3   10/15/2024	\$ 15.50
11/07/24	205	5350440	1015089	Crystal Springs Water Co.	Station 3   10/22/2024	\$ 15.50
11/06/24	206	5350440	1015089	Crystal Springs Water Co.	Station 3   10/29/2024	\$ 15.50
11/08/24	207	5255500a	5003515	Verizon Wireless	9/17/2024 - 10/16/2024	\$ 3,128.67
11/15/24	208	5350440	1014805	South Valley Internet	Station 3   12/19/2024 - 1/9/2025   Inv 1178406	\$ 155.00
11/15/24	209	5255500	1005134	Life Assist	Medical Supplies   Inv 1527129	\$ 345.42
11/15/24	210	5215700	5002477	Greenwaste	Station 3   11/1/2024 - 11/30/2024	\$ 144.44
11/15/24	211	5215700	5002477	Greenwaste	Station 2   11/1/2024 - 11/30/2024	\$ 588.12
11/19/24	212	5255500	1005134	Life Assist	Medical Supplies   Inv 1528884	\$ 54.97
11/19/24	213	5350440	1046395	Charter Communications	11/7/2024 - 12/7/2024	\$ 172.96
11/19/24	214	5205100	1038415	Frontier Communications	Station 1   11/7/2024 - 12/6/2024	\$ 150.61

Total \$ 64,377.52

**REVENUE FUND 1574 COST CENTER 9118**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2025	RECEIPTS TO DATE	BALANCE	FY 2024 ACTUAL	DIFFERENCE
4001100	Prop Taxes Curr Secured	\$ 6,300,000.00	\$ -	\$ 6,300,000.00	\$ 8,953,000.00	\$ 347,000.00
4001200	Prop Taxes Unitary	\$ 65,000.00	\$ -	\$ 65,000.00	\$ 61,000.00	\$ 4,000.00
4001210	Prop Taxes - Unitary Railroad	\$ 1,100.00	\$ -	\$ 1,100.00	\$ 1,100.00	\$ -
4002100	Prop Taxes Curr Unsecured	\$ 321,000.00	\$ -	\$ 321,000.00	\$ 306,000.00	\$ 15,000.00
4006100	Prop Taxes SBB13	\$ 84,000.00	\$ -	\$ 84,000.00	\$ 136,000.00	\$ (52,000.00)
4301100	Interest-Deposits	\$ 67,300.00	\$ -	\$ 67,300.00	\$ 60,000.00	\$ 7,300.00
4419100	Homeowners Prop Tax	\$ 17,000.00	\$ -	\$ 17,000.00	\$ 16,800.00	\$ 200.00
4422300	State Grants & Aids	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 110,330.00	\$ (90,330.00)
4580100	Other Grants & Aids	\$ -	\$ -	\$ -	\$ -	\$ -
4580200	Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -
4727700	Misc. Fees	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -
4813450	Misc Income - Charge	\$ 208,000.00	\$ -	\$ 208,000.00	\$ 200,000.00	\$ 8,000.00
4920120	IC-Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL REVENUE</b>	<b>\$ 7,088,400.00</b>	<b>\$ -</b>	<b>\$ 7,088,400.00</b>	<b>\$ 8,849,230.00</b>	<b>\$ 239,170.00</b>

**EXPENDITURES FUND 1574 COST CENTER 9118**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2025	RECEIPTS TO DATE	BALANCE	FY 2024 ACTUAL	DIFFERENCE
5205100	Communications/Telephone	\$ 10,850.00	\$ 150.61	\$ 10,699.39	\$ 7,850.00	\$ 3,000.00
5205200	IC - Radio Maintenance Internal	\$ -	\$ -	\$ -	\$ -	\$ -
5215700	Garbage	\$ 8,950.00	\$ 732.56	\$ 8,217.44	\$ 8,180.00	\$ 770.00
5220100	Insurance Premiums	\$ 69,000.00	\$ -	\$ 69,000.00	\$ 60,000.00	\$ 9,000.00
5225500	Commissioner Fee	\$ 4,200.00	\$ -	\$ 4,200.00	\$ 4,200.00	\$ -
5230100	Lubes, Oils, & Fluids	\$ 57,200.00	\$ -	\$ 57,200.00	\$ 55,000.00	\$ 2,200.00
5230200	Tires	\$ 15,000.00	\$ 1,374.64	\$ 13,625.36	\$ 10,000.00	\$ 5,000.00
5230300	Vehicle Parts	\$ 100,000.00	\$ 7,976.97	\$ 92,023.03	\$ 100,000.00	\$ -
5230400	Maint. - Equip. Other	\$ 45,000.00	\$ 686.25	\$ 44,313.75	\$ 33,000.00	\$ 12,000.00
5231000	Contract Maint.	\$ 3,600.00	\$ 275.00	\$ 3,325.00	\$ 3,600.00	\$ -
5235110	Maint. Struc. -Grounds/Bldg	\$ 201,665.00	\$ -	\$ 201,665.00	\$ 45,000.00	\$ 156,665.00
5235120	Maint. Grounds-Rd &Walk	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -
5245100	Membership Dues	\$ 4,200.00	\$ -	\$ 4,200.00	\$ 4,000.00	\$ 200.00
5250100	Office Expenses	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 7,500.00	\$ -
5250600	Education Materials	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
5250700	Printing External	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,000.00	\$ 500.00
5250800	PC Software	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -
5250930	Prof. Davel. Seminars	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 500.00	\$ 500.00
5251000	Workshop, Conf &Seminar	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -
5255100	Prof & Specialized Services	\$ 18,000.00	\$ -	\$ 18,000.00	\$ 18,000.00	\$ -
5255500	Contract Services	\$ 90,285.00	\$ 1,467.89	\$ 88,817.11	\$ 80,000.00	\$ 10,285.00
5255510	Svc Other - Professional Svc	\$ 10,415,855.00	\$ -	\$ 10,415,855.00	\$ 8,013,347.00	\$ 2,402,508.00
5255800	Legal Expenses	\$ 23,000.00	\$ -	\$ 23,000.00	\$ 20,000.00	\$ 3,000.00
5255900	Investigation Expense	\$ -	\$ -	\$ -	\$ -	\$ -
5257200	Training Services	\$ 600.00	\$ -	\$ 600.00	\$ 600.00	\$ -
5257400	Medical Prof. Fees	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -
5258200	Prof Svc - Internal	\$ -	\$ -	\$ -	\$ -	\$ -
5259200	Property Tax Admin Fee	\$ 66,000.00	\$ -	\$ 66,000.00	\$ 55,000.00	\$ (54,949.00)
5265100	Equipment - Other- Rents/Leases	\$ 500.00	\$ 37,035.93	\$ (36,535.93)	\$ 500.00	\$ -
5270100	Rents & Leases- Bldg & Improv.	\$ 28,000.00	\$ -	\$ 28,000.00	\$ 28,000.00	\$ -
5275100	Small Tools	\$ 5,000.00	\$ 217.43	\$ 4,782.57	\$ 5,000.00	\$ -
5275200	PC Hardware	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -
5275500	Non Capitalized Equip.	\$ 72,800.00	\$ -	\$ 72,800.00	\$ 70,000.00	\$ 2,800.00
5280000	Special Dept. Expense	\$ 425.00	\$ -	\$ 425.00	\$ 425.00	\$ -
5281610	IC - Cost Allocation Plan	\$ 37,831.00	\$ -	\$ 37,831.00	\$ 12,672.00	\$ 25,259.00
5282200	Projects / Programs	\$ 21,612.00	\$ -	\$ 21,612.00	\$ 17,800.00	\$ 3,812.00
5285200	Automobile Services/Travel	\$ 500.00	\$ -	\$ 500.00	\$ 250.00	\$ 250.00
5285800	Business Travel	\$ 500.00	\$ -	\$ 500.00	\$ 250.00	\$ 250.00
5290100	Utilities	\$ 20,550.00	\$ 553.36	\$ 19,996.64	\$ 16,400.00	\$ 4,150.00
5350300	Operating Expense - Other	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -
5350400	Ser./Supplies - Other	\$ 60,320.00	\$ 351.87	\$ -	\$ 58,000.00	\$ -
5350440	Ser./Supplies	\$ 63,922.00	\$ 4,475.42	\$ 59,446.58	\$ 63,922.00	\$ -
5400200	Debt Svcs - Principal	\$ 15,600.00	\$ -	\$ 15,600.00	\$ 15,000.00	\$ (15,000.00)
5420100	Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -
5561300	Special District Equip. Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 11,479,965.00</b>	<b>\$ 55,297.93</b>	<b>\$ 11,424,667.07</b>	<b>\$ 8,823,896.00</b>	<b>\$ (8,768,598.07)</b>

**REVENUE FUND 1574 COST CENTER 9120**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2024 ACTUAL	DIFFERENCE
4727725	First Responder	\$ 227,950.00	\$ -	\$ 227,950.00	\$ 223,465.00	\$ 4,465.00
	<b>TOTAL REVENUE</b>	<b>\$ 227,950.00</b>	<b>\$ -</b>	<b>\$ 227,950.00</b>	<b>\$ 223,465.00</b>	<b>\$ (223,465.00)</b>

**EXPENDITURES FUND 1574 COST CENTER 9120**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2024 ACTUAL	DIFFERENCE
5255500	Contract Services	\$ 127,950.00	\$ 3,170.83	\$ 124,779.17	\$ 123,465.00	\$ 4,465.00
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>\$ 227,950.00</b>	<b>\$ 3,170.83</b>	<b>\$ 224,779.17</b>	<b>\$ 123,465.00</b>	<b>\$ 104,465.00</b>

2280050	ADVANCES FROM OTHER FUNDS	\$ 447,450.34	\$ -	\$ 447,450.34	\$ 527,352.19	\$ (79,901.85)
3400000	FUND BALANCE/RETAINED EARNINGS	\$ (89,275.95)	\$ -	\$ (89,275.95)	\$ -	\$ (89,275.95)
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>\$ 2,401,511.68</b>	<b>\$ 1,756,562.84</b>

**REVENUE FUND 1575 COST CENTER 9121**

GL ACCOUNT	DESCRIPTION	BUDGETED FY 2024	RECEIPTS TO DATE	BALANCE	FY 2024 ACTUAL	DIFFERENCE
4727670	FP Svcs-Assem Permit	\$ 95,000.00	\$ -	\$ 95,000.00	\$ 95,000.00	\$ -
4301100	Interest-Deposits	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00

	<b>TOTAL REVENUE</b>	<b>\$ 103,000.00</b>	<b>\$ -</b>	<b>\$ 103,000.00</b>	<b>\$ 99,000.00</b>	<b>\$ 4,000.00</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	\$ -	\$ -	\$ -	\$ -	\$ -

5205100	Communications/Telephone	\$ 10,850.00	\$ 150.81	\$ 10,699.39	\$ 7,850.00	\$ 3,000.00
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	\$ -	\$ 115,362.95	\$ -	\$ 115,362.95
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>
	<b>TOTAL FUND BALANCE</b>	<b>\$ 998,938.09</b>	<b>\$ -</b>	<b>\$ 998,938.09</b>	<b>\$ 883,575.14</b>	<b>\$ 115,362.95</b>



P.O. BOX 6343  
FARGO ND 58125-6343



**ACCOUNT NUMBER**  
**STATEMENT DATE** 11-22-2024  
**AMOUNT DUE** \$15,570.33  
**NEW BALANCE** \$15,570.33  
PAYMENT DUE ON RECEIPT

000001221 01 SP 106481185542180 P  
SO SANTA CLARA CO FIRE  
ATTN SSA  
15670 MONTEREY STREET  
MORGAN HILL CA 95037-5431

**AMOUNT ENCLOSED**  
\$  
*Please make check payable to "U.S. Bank"*

U.S. BANK CORPORATE PAYMENT SYSTEMS  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY								
SO SANTA CLARA CO FI	Previous Balance	Purchases And Other Charges	Cash Advances	Cash Advance Fees	Late Payment Charges	Credits	Payments	New Balance
Company Total	\$14,374.60	\$15,585.06	\$0.00	\$0.00	\$0.00	\$14.73	\$14,374.60	\$15,570.33

**MARKETING MESSAGES**

Cardholder \_\_\_\_\_ Date \_\_\_\_\_ Approver \_\_\_\_\_ Date \_\_\_\_\_

CORPORATE ACCOUNT ACTIVITY				
SO SANTA CLARA CO FIRE			TOTAL CORPORATE ACTIVITY \$14,374.60 CR	
Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-07	11-07	74798264312000000000014	PAYMENT - 0001023423 00000 A	14,374.60 PY

NEW ACTIVITY				
KEVIN MURRAY	CREDITS \$14.73	PURCHASES \$8,793.86	CASH ADV \$0.00	TOTAL ACTIVITY \$8,779.13

CUSTOMER SERVICE CALL  800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	STATEMENT DATE 11/22/24	DISPUTED AMOUNT .00	PREVIOUS BALANCE	14,374.60
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335		AMOUNT DUE		
		15,570.33		
		PURCHASES & OTHER CHARGES	15,585.06	
		CASH ADVANCES	.00	
		CASH ADVANCE FEES	.00	
		LATE PAYMENT CHARGES	.00	
		CREDITS	14.73	
		PAYMENTS	14,374.60	
		ACCOUNT BALANCE	15,570.33	



Company Name: SO SANTA CLARA CO FIRE
Corporate Account Number:
Statement Date: 11-22-2024

NEW ACTIVITY					
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-23	10-21	24431054296055386518564	HOLLISTER AUTO 0024822 HOLLISTER CA	72.17	
10-23	10-22	24489934297001052708625	PETERSON TRUCKS 510-618-5550 CA	664.25	
10-24	10-22	24431054297055860518564	HOLLISTER AUTO 0024822 HOLLISTER CA	94.39	
10-24	10-22	24431054297055860518572	HOLLISTER AUTO 0024822 HOLLISTER CA	209.89	
10-25	10-24	24489934299001144141700	PETERSON TRUCKS 510-618-5550 CA	244.17	
10-28	10-24	24431054299056773555691	HOLLISTER AUTO 0024822 HOLLISTER CA	163.34	
10-28	10-25	24431054300057238625811	HOLLISTER AUTO 0024822 HOLLISTER CA	1,167.16	
10-28	10-25	24489934300001183750889	PETERSON TRUCKS 510-618-5550 CA	135.46	
10-28	10-25	2449216430000008773059	GOLDEN STATE EVS GOLDENSTATEFI CA	276.06	
10-28	10-25	24750764301900011200029	MARX TOWING 408-8478697 CA	600.00	
10-31	10-29	24122594304030019380646	ROSSI BROS TIRE & AUTO SE HOLLISTER CA	538.82	
11-01	10-31	24492164306500000623164	GOLDEN STATE EVS GOLDENSTATEFI CA	573.78	
11-04	10-31	24431054306059882529582	HOLLISTER AUTO 0024822 HOLLISTER CA	42.77	
11-04	10-31	24431054306059882529590	HOLLISTER AUTO 0024822 HOLLISTER CA	437.60	
11-04	11-01	24431054307060346569866	HOLLISTER AUTO 0024822 HOLLISTER CA	42.77	
11-04	11-01	24489934307001156217810	PETERSON TRUCKS 510-618-5550 CA	1,930.80	
11-11	11-08	24431054314083466567885	HOLLISTER AUTO 0024822 HOLLISTER CA	258.38	
11-11	11-09	24431054315063899478337	HOLLISTER AUTO 0024822 HOLLISTER CA	40.42	
11-11	11-08	24489934314001201543492	PETERSON TRUCKS 510-618-5550 CA	50.32	
11-11	11-08	24692164314107425232890	CSC OF GILROY GILROY CA	159.76	
11-13	11-11	74489934317001704260018	PETERSON TRUCKS SAN LEANDRO CA	14.73	CR
11-15	11-14	24492164320500001930727	GOLDEN STATE EVS GOLDENSTATEFI CA	797.84	
11-18	11-14	24431054320066185498177	HOLLISTER AUTO 0024822 HOLLISTER CA	149.41	
11-18	11-15	24431054321066688558983	HOLLISTER AUTO 0024822 HOLLISTER CA	13.18	
11-18	11-16	24431054322067108474376	HOLLISTER AUTO 0024822 HOLLISTER CA	57.12	
11-20	11-19	24794874324900015600024	AGILE OCCUPATIONAL MEDICI 831-6344444 CA	74.00	
<b>JAMES LOPEZ</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$1,461.18	\$0.00	\$1,461.18
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-25	10-23	24692164298103865094387	THEFORDSTOREMORGANHILL MORGAN HILL CA	997.02	
11-21	11-19	24692164325107282735511	INTERSTATE BATTERIES 4 SALINAS CA	464.16	
<b>TIFFANY BLACK</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$479.93	\$0.00	\$479.93
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-31	10-30	24431054305059317413155	O'REILLY 3522 MORGAN HILL CA	65.44	
10-31	10-30	24801974305136079888443	JOHNSON LUMBER CO MORGAN HILL CA	84.79	
11-08	11-06	24489934312100245704094	PETERSON TRUCKS 510-618-5550 CA	88.87	
11-08	11-06	24489934312100245704177	PETERSON TRUCKS 510-618-5550 CA	33.98	
11-12	11-11	24489934317001133478194	PETERSON TRUCKS 510-618-5550 CA	144.31	
11-19	11-18	24489934324001063556218	PETERSON TRUCKS 510-618-5550 CA	23.53	
11-19	11-18	24489934324001063556390	PETERSON TRUCKS 510-618-5550 CA	39.01	
<b>TIM MAIN</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$495.00	\$0.00	\$495.00



Company Name: SO SANTA CLARA CO FIRE
Corporate Account Number: .
Statement Date: 11-22-2024

NEW ACTIVITY					
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
11-11	11-08	24000974315648903947028	STARLINK INTERNET 310-6828100 CA	495.00	
<b>BRAD TFRRY</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$389.28	\$0.00	\$389.28
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-23	10-21	24943014296010188653888	THE HOME DEPOT #8572 MORGAN HILL CA	151.47	
10-29	10-28	24692164302107384285693	AMZN MKTP US*M19LM40Y3 AMZN.COM/BILL WA	63.28	
11-04	11-03	24692164308102804600690	AMZN MKTP US*BS8559PU3 AMZN.COM/BILL WA	65.42	
11-08	11-05	24692164310104273966236	AMAZON MKTPL*4U4HI9SV3 AMZN.COM/BILL WA	109.11	
<b>ANDREW MURRAY</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$378.30	\$0.00	\$378.30
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-25	10-23	24164074298105442157892	STAPLES 00107714 GILROY CA	89.47	
10-31	10-30	24692164304109060237111	AMZN MKTP US*JZ4KU1WZ3 AMZN.COM/BILL WA	36.60	
10-31	10-30	24692164304109100430171	AMZN MKTP US*H29MN1V83 AMZN.COM/BILL WA	50.19	
11-04	11-02	24692164308102230542151	AMAZON MKTPL*5F5DX9EF3 AMZN.COM/BILL WA	110.92	
11-21	11-19	24943014325010188839953	THE HOME DEPOT #6677 GILROY CA	91.12	
<b>STEVEN RODBFRG</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$1,036.49	\$0.00	\$1,036.49
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-28	10-25	24445004300500605134007	EDWARD DE LEON 831-636-2904 CA	845.00	
10-28	10-25	24943004300080673450806	COSTCO WHSE #0760 GILROY CA	134.62	
11-05	11-04	24692164309103341495346	AMAZON MKTPL*Y00615RY3 AMZN.COM/BILL WA	29.43	
11-22	11-21	24692164326108556350929	AMAZON MKTPL*W53BK8MC3 AMZN.COM/BILL WA	27.44	
<b>LAQUETA LYNCH</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
		\$0.00	\$2,551.02	\$0.00	\$2,551.02
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
11-08	11-07	24137464312300703140641	USPS.COM CLICKNSHIP 800-344-7779 DC	60.76	
11-20	11-19	24275394324900015155141	DAILY JOURNAL CORPORATION 213-2295300 CA	1,799.76	
11-22	11-21	24013394326004520148447	ROSE CITY LABEL CO PORTLAND OR	690.50	





Company Name: SO SANTA CLARA CO FIRE
Corporate Account Number: . J- . . . . .
Statement Date: 11-22-2024

Department: 00000 Total:	\$15,570.33
Division: 00000 Total:	\$15,570.33

## November P-Card

C/H	GL Code	Amount	FY	Justification
K. Murray	5230100	\$ 437.60	24/25	Shop Stock
K. Murray	5230100	\$ 74.00	24/25	RPP
K. Murray	5230100	\$ 57.12	24/25	Shop Stock
	<b>5230100 Total</b>	<b>\$ 568.72</b>		
K. Murray	5230300	\$ 72.17	24/25	Part for U-70
K. Murray	5230300	\$ 664.25	24/25	Part for E-69
K. Murray	5230300	\$ 94.39	24/25	Part for E-69
K. Murray	5230300	\$ 209.89	24/25	Part for R-1637
K. Murray	5230300	\$ 244.17	24/25	Part for R-1637
K. Murray	5230300	\$ 163.34	24/25	Part for R-1637
K. Murray	5230300	\$ 1,167.16	24/25	Part for E-168
K. Murray	5230300	\$ 135.46	24/25	Part for E-69
K. Murray	5230300	\$ 276.06	24/25	Part for E-69
K. Murray	5230300	\$ 573.78	24/25	Part for E-69
K. Murray	5230300	\$ 42.77	24/25	Part for R-1637
K. Murray	5230300	\$ 42.77	24/25	Part for R-1637
K. Murray	5230300	\$ 1,930.80	24/25	Parts for E-169
K. Murray	5230300	\$ 40.42	24/25	Part for WT67
K. Murray	5230300	\$ 50.32	24/25	Part for WT67
K. Murray	5230300	\$ 159.76	24/25	Part for WT67
K. Murray	5230300	\$ (14.73)	24/25	Part for WT67
K. Murray	5230300	\$ 797.84	24/25	Part for E-69
K. Murray	5230300	\$ 149.41	24/25	Part for WT67
K. Murray	5230300	\$ 13.18	24/25	Part for WT68
Lopez	5230300	\$ 464.16	24/25	Part for WT67
Black	5230300	\$ 65.44	24/25	Part for E-69
Black	5230300	\$ 84.79	24/25	Part for E-69
Black	5230300	\$ 88.87	24/25	Part for E67
Black	5230300	\$ 33.98	24/25	Part for E-67
Black	5230300	\$ 144.31	24/25	Part for E-168
Black	5230300	\$ 23.53	24/25	Part for WT68
Black	5230300	\$ 39.01	24/25	Part for WT68
	<b>5230300 TOTAL</b>	<b>\$ 7,757.30</b>		
K. Murray	5230400	\$ 600.00	24/25	Service R-1637
K. Murray	5230400	\$ 538.82	24/25	Service R-1637
Lopez	5230400	\$ 997.02	24/25	Service B-67
	<b>5230400 Total</b>	<b>\$ 2,135.84</b>		
Lynch	5250100	\$ 60.76	24/25	Office expense for Mail
Lynch	5250100	\$ 1,799.76	24/25	Ad expense for Roof stn. 2
	<b>5250100 Total</b>	<b>\$ 1,860.52</b>		
Main	5255500	\$ 495.00	24/25	Starlink
	<b>5255500 TOTAL</b>	<b>\$ 495.00</b>		
K. Murray	5275100	\$ 258.38	24/25	Small Tool for R-1637
	<b>5275100 Total</b>	<b>\$ 258.38</b>		
Terry	5350400	\$ 151.47	24/25	St. 1 Supply
Terry	5350400	\$ 63.28	24/25	St. 1 Supply
Rodberg	5350400	\$ 845.00	24/25	St. 2 Supply

Rodberg	5350400	\$	134.62	24/25	St. 2 Supply
A. Murray	5350400	\$	110.92	24/25	St. 3 Supply
A. Murray	5350400	\$	91.12	24/25	St. 1 Supply
Lynch	5350400	\$	690.50	24/25	St. 1 Supply
	<b>5350400 Total</b>	<b>\$</b>	<b>2,086.91</b>		
Terry	5350440	\$	65.42	24/25	St. 1 Supply
Terry	5350440	\$	109.11	24/25	St. 1 Supply
Rodberg	5350440	\$	29.43	24/25	St. 2 Supply
Rodberg	5350440	\$	27.44	24/25	St. 2 Supply
A. Murray	5350440	\$	89.47	24/25	St. 3 Supply
A. Murray	5350440	\$	36.60	24/25	St. 3 Supply
A. Murray	5350440	\$	50.19	24/25	St. 3 Supply
	<b>5350440 Total</b>	<b>\$</b>	<b>407.66</b>		

**Grand Total      \$      15,570.33**

**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, 2024**

**South Santa Clara County Fire District  
(A Component Unit of the County of Santa Clara, California)  
Annual Financial Report  
June 30, 2024**

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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, 2024, 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, 2024, 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  
December 20, 2024



**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, 2024**

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, 2024. 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, 2024, the government-wide assets of the District exceeded its liabilities by \$7,161,472 (net position). Of this amount, \$5,547,517 (unrestricted net position) may be used to meet ongoing obligations to citizens that the District serves.
- The District's net position increased by \$1,173,373. This increase is primarily due to increased property taxes and grants, along with an infrequent event resulting in significant proceeds from an insurance recovery.
- At the end of the current year, June 30, 2024, the combined governmental funds balance for the General and Special Revenue Funds were \$6,383,611, which is an increase of \$1,191,994 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.

**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Management's Discussion and Analysis**  
**June 30, 2024**

**Overview of the Financial Statements – continued**

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.

**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 \$7,161,472. 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, 2024 and June 30, 2023, respectively.

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

	Governmental Activities		
	2024	2023	Change
<b>Assets:</b>			
Current and other assets	\$ 6,383,611	\$ 5,314,234	20%
Capital and right-of-use assets, net	1,347,396	1,169,127	15%
Total assets	<u>7,731,007</u>	<u>6,483,361</u>	19%
<b>Liabilities:</b>			
Current and other liabilities	184,259	249,136	-26%
Long-term debt outstanding	385,276	451,711	100%
Total liabilities	<u>569,535</u>	<u>700,847</u>	-19%
<b>Net position:</b>			
Invested in capital assets, net of related debt	895,629	388,058	131%
Restricted for fire capital expansion	718,325	441,788	63%
Unrestricted	5,547,518	4,952,668	12%
Total net position	<u>\$ 7,161,472</u>	<u>\$ 5,782,514</u>	24%

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There are no current or previous fund balance deficits. There was a \$507,571 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 2 significant disposals in fiscal year ended 2024.

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		
	2024	2023	Change
Revenues:			
Program revenues	\$ 445,437	\$ 291,637	53%
General revenues:			
Property taxes	6,637,700	6,409,336	4%
Gain on disposal of capital asset	673,762	-	100%
Other revenues	341,896	373,719	-9%
Total revenues	<u>8,098,795</u>	<u>7,074,692</u>	14%
Expenses:			
Public safety - fire protection	<u>6,925,422</u>	<u>6,922,583</u>	0%
Total expenses	<u>6,925,422</u>	<u>6,922,583</u>	0%
Change in net position	<u>\$ 1,173,373</u>	<u>\$ 152,109</u>	671%

Property tax revenues increased by \$228,364 (4%) in the current year. This is due to a continued increase in property values and new construction with no significant declines in the population in the Santa Clara County. Program revenues increased by \$153,800 (53%). other revenue decreased by \$31,823 (14%) from fiscal year 2023 to fiscal year 2024. Additionally, in fiscal year 2024, the District recovered \$673,762 in insurance proceeds for a claim against one of its Engines.

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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, 2024, fund balance of the General Fund was \$5,491,626. Revenues for General Fund totaled \$7,264,316 which is an increase of \$150,699 or about 2% from the previous fiscal year. Expenditures for the General Fund totaled \$6,907,259 which is a decrease of \$115,176 or 2% from the previous fiscal year. In the current fiscal year ended June 30, 2024, revenues for all governmental funds exceeded expenditures by \$673,762.

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, 2024. The capital asset balance includes investments in land, buildings, equipment, and vehicles.

Land	\$ 64,620
Buildings	372,634
Equipment and vehicles	<u>4,267,479</u>
Net historical cost	<u>\$ 4,704,733</u>

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**Management's Discussion and Analysis**  
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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, starting July 1, 2024. In fiscal year 2025, labor costs are expected to increase due to salary and benefit increase. As wages and benefits increase, there will be a commensurate increase in reimbursement costs for services provided by CAL FIRE to the District. The continued cost 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, 2024**

	Governmental Activities
<b>Assets</b>	
Current assets:	
Cash and investments	\$ 6,006,811
Accounts receivable	279,987
Interest receivable	60,808
Prepaid expense	36,005
Total current assets	6,383,611
Non-current assets:	
Intangible right-to-use assets	68,237
Capital assets, net of accumulated depreciation	1,279,159
Total non-current assets	1,347,396
<b>Total Assets</b>	7,731,007
<b>Liabilities</b>	
Current liabilities:	
Accounts payable and accrued expenses	117,768
Current portion of operating lease liabilities	2,570
Current portion of long-term debt	63,921
Total current liabilities	184,259
Long-term liabilities:	
Lease liabilities, net of current portion	65,667
Long-term debt, net of current portion	319,609
Total long-term liabilities	385,276
<b>Total Liabilities</b>	569,535
<b>Net Position</b>	
Investment in capital assets, net of related debt	895,629
Restricted	718,326
Unrestricted	5,547,517
<b>Total Net Position</b>	\$ 7,161,472



**South Santa Clara County Fire District  
Statement of Activities  
For the Year Ended  
June 30, 2024**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Contributions and Grants</u>	
<b>Governmental Activities:</b>				
Public Safety	\$ 6,925,422	\$ 335,437	\$ 110,000	\$ (6,479,985)
Total Governmental Activities	<u>\$ 6,925,422</u>	<u>\$ 335,437</u>	<u>\$ 110,000</u>	<u>(6,479,985)</u>

**General Revenues:**

Property taxes levied for general purposes	6,637,700
Development impact fees	138,223
Investment income	203,673
Gain on disposal of capital asset	<u>673,762</u>
Total General Revenues	<u>7,653,358</u>
Change in net position	1,173,373
Net position at beginning of fiscal year	<u>5,988,099</u>
Net position at end of fiscal year	<u>\$ 7,161,472</u>

**South Santa Clara County Fire District  
Balance Sheet - Governmental Funds  
June 30, 2024**

	General Fund	Special Revenue Fund	Total
<b>Assets</b>			
Cash and investments	\$ 5,295,254	\$ 711,557	\$ 6,006,811
Accounts receivable	279,987	-	279,987
Interest receivable	54,039	6,769	60,808
Prepaid expense	36,005	-	36,005
Due from other funds	-	-	-
Total Assets	<u>\$ 5,665,285</u>	<u>\$ 718,326</u>	<u>\$ 6,383,611</u>
<b>Liabilities</b>			
Accounts payable	<u>\$ 117,768</u>	<u>\$ -</u>	<u>\$ 117,768</u>
Total Liabilities	<u>117,768</u>	<u>-</u>	<u>117,768</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenues	<u>55,891</u>	<u>-</u>	<u>55,891</u>
Total Deferred Inflows of Resources	<u>55,891</u>	<u>-</u>	<u>55,891</u>
<b>Fund Balances</b>			
Restricted	-	718,326	718,326
Unassigned	<u>5,491,626</u>	<u>-</u>	<u>5,491,626</u>
Total Fund Balances	<u>5,491,626</u>	<u>718,326</u>	<u>6,209,952</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 5,665,285</u>	<u>\$ 718,326</u>	<u>\$ 6,383,611</u>

**South Santa Clara County Fire District  
Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position  
June 30, 2024**

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

Total fund balances - governmental funds	\$ 6,209,952
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the governmental fund.	1,279,159
Intangible right-to-use assets are not financial resources, and are not reported in the governmental fund.	68,237
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.	55,891
Long-term debt is not due and payable in the current period and, therefore, are not reported in the governmental fund.	(451,767)
Net position of governmental activities	\$ 7,161,472

**South Santa Clara County Fire District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended**  
**June 30, 2024**

	General Fund	Special Revenue Fund	Total
<b>Revenues</b>			
Property taxes	\$ 6,637,700	\$ -	\$ 6,637,700
Development impact fees	-	138,223	138,223
Charges for services (First Responder contract)	223,943	-	223,943
Intergovernmental grants	110,000	-	110,000
Investment income	180,721	22,952	203,673
Miscellaneous	111,952	-	111,952
<b>Total Revenues</b>	<b>7,264,316</b>	<b>161,175</b>	<b>7,425,491</b>
<b>Expenditures</b>			
Current:			
Public safety:			
California Department of Forestry and Fire Protection	5,950,755	-	5,950,755
Materials and services	709,853	-	709,853
Debt service:			
Principal	63,921	-	63,921
Interest	13,881	-	13,881
Capital outlay	168,849	-	168,849
<b>Total Expenditures</b>	<b>6,907,259</b>	<b>-</b>	<b>6,907,259</b>
Excess of Revenues over Expenditures	357,057	161,175	518,232
<b>Other Financing Sources</b>			
Gain on disposal of capital assets	673,762	-	673,762
<b>Net Change in Fund Balance</b>	<b>1,030,819</b>	<b>161,175</b>	<b>1,191,994</b>
Fund Balances, Beginning of Year	4,460,807	557,151	5,017,958
Fund Balances, End of Year	<u>\$ 5,491,626</u>	<u>\$ 718,326</u>	<u>\$ 6,209,952</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, 2024**

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

Net Changes in Fund Balances - Total Governmental Funds	\$ 1,191,994
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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	168,849
Depreciation expense not reported in governmental funds	(250,933)
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	<hr style="border: 1px solid black;"/> <b>\$ 981,410</b> <hr style="border: 1px solid black;"/>
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**FUND FINANCIAL STATEMENTS**

**South Santa Clara County Fire District**  
**(A Component Unit of the County of Santa Clara, California)**  
**Notes to Financial Statements**  
**June 30, 2024**

**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, 2024**

**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**  
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**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, 2024**

**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, 2024, 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, 2024**

**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, 2024**

**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**  
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**Notes to Financial Statements**  
**June 30, 2024**

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

The following is a summary of deposits and investments as of June 30, 2024:

Santa Clara County Treasury Investment Pool	\$	6,006,311
Petty Cash		500
Total Cash and Investments	\$	6,006,811

**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

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**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 516 days on June 30, 2024.

**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, 2024.

**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, 2024, 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, 2024 is an uncategorized input, not defined as a Level 1, Level 2, or Level 3.

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**NOTE 4: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2024, was as follows:

	Balance June 30, 2023	Additions	Retirements	Balance June 30, 2024
<b>Governmental Activities:</b>				
<b>Non-depreciable capital assets:</b>				
Land	\$ 64,620	\$ -	\$ -	\$ 64,620
Total non-depreciable capital assets	64,620	-	-	64,620
<b>Depreciable capital assets:</b>				
Buildings and improvements	258,946	113,688	-	372,634
Equipment	4,981,181	55,161	(768,863)	4,267,479
Total depreciable capital assets	5,240,127	168,849	(768,863)	4,640,113
<b>Accumulated Depreciation:</b>				
Buildings and improvements	(220,527)	(6,389)	-	(226,916)
Equipment	(3,722,977)	(244,544)	768,863	(3,198,658)
Total accumulated depreciation	(3,943,504)	(250,933)	768,863	(3,425,574)
<b>Total capital assets, net</b>	<b>\$ 1,361,243</b>	<b>\$ (82,084)</b>	<b>\$ -</b>	<b>\$ 1,279,159</b>

Depreciation expense of \$250,933 was charged as a direct expense to governmental activities for public safety.

**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 with the County for the present value calculations.

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**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, 2024.

Operating Leases:	
Equipment	\$ 75,612
Less: Accumulated depreciation	<u>(7,375)</u>
Net capital assets under capital lease	<u><u>\$ 68,237</u></u>

Lease liability activity for right-to-use assets are as follows for the fiscal year ended June 30, 2024:

	Balance June 30, 2023	Additions	Payments	Balance June 30, 2024	Current Portion
Equipment Operating Leases:					
Tower	<u>70,751.00</u>	<u>\$ -</u>	<u>\$ (2,514)</u>	<u>\$ 68,237</u>	<u>\$ 2,570</u>

The following is a schedule of future equipment lease payments as of June 30, 2024:

Fiscal Year Ended June 30,	Liability Reduction	Interest	Total Payments
2025	\$ 2,570	\$ 1,510	\$ 4,080
2026	2,630	1,450	4,080
2027	2,689	1,391	4,080
2028	2,751	1,329	4,080
2029	2,813	1,267	4,080
2030-2034	15,057	5,343	20,400
2035-2039	16,849	3,551	20,400
2040-2045	<u>22,878</u>	<u>1,602</u>	<u>24,480</u>
Total	<u><u>\$ 68,237</u></u>	<u><u>\$ 17,443</u></u>	<u><u>\$ 85,680</u></u>



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**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, 2024:

	Balance June 30, 2023	Additions	Payments	Balance June 30, 2024	Due Within One Year
County loan	\$ 447,451	\$ -	\$ (63,921)	\$ 383,530	\$ 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, 2024, the annualized interest rate is stated as 3.9750%. In order to approximately estimate payment obligations, including expected interest expense, the fiscal year 2024 average quarterly interest rate of 3.27496% is applied to the loan balance for the remaining loan term in the following schedule of future debt payments:

Fiscal Year Ended June 30,	Principal	Interest	Total
2025	63,921	11,775	75,696
2026	63,921	9,682	73,603
2027	63,921	7,589	71,510
2028	63,921	5,495	69,416
2029	63,921	3,402	67,323
2030	63,925	1,308	65,233
Total	\$ 383,530	\$ 39,251	\$ 422,781

**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.

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**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 \$50,952. In addition, the County charges the District for processing payment vouchers and for any work undertaken by the Budget Office. \$12,572 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, 2024, interest income allocated by the County totaled \$203,673.

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**NOTE 9: DEFERRED INFLOWS OF RESOURCES**

Deferred inflows of resources reported in the governmental funds balance sheet represent amounts that are considered unavailable to finance expenditures of the current period, as defined in Note 2. These amounts are deferred and recognized as inflows of resources in the period that the amounts become available. At June 30, 2024, deferred inflows of resources totaling \$55,891 are comprised of unavailable first responder contract revenues, which became available during the first quarter of fiscal year ended 2025.

**NOTE 10: SUBSEQUENT EVENTS**

Management has evaluated subsequent events through December 20, 2024, the date the financial statements were available to be issued. No events occurring subsequent to June 30, 2024 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, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		\$
<b>Revenues</b>				
Property taxes	\$ 6,473,900	\$ 6,473,900	\$6,637,700	\$ 163,800
First responder contract	223,485	223,485	223,943	458
Federal and state grants and other	289,000	389,000	402,674	13,674
<b>Total Revenues</b>	<b>6,986,385</b>	<b>7,086,385</b>	<b>7,264,317</b>	<b>177,932</b>
<b>Expenditures</b>				
Public safety				
California Department of Forestry and Fire Protection	8,113,347	8,113,347	5,950,755	2,162,592
Materials and services	854,612	4,428,187	709,854	3,718,333
Debt service:				
Principal	-	-	63,921	(63,921)
Interest	6,350	15,000	13,881	1,119
Capital outlay	1,500,000	1,500,000	168,849	1,331,151
<b>Total Expenditures</b>	<b>10,474,309</b>	<b>14,056,534</b>	<b>6,907,260</b>	<b>7,149,274</b>
<b>Other Financing Sources</b>				
Transfers in from other government	1,500,000	1,500,000	-	-
Gain on disposal of capital assets	-	-	673,762	673,762
<b>Total Other Financing Sources</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>673,762</b>	<b>673,762</b>
<b>Net Change in Fund Balance</b>	<b><u>\$(1,987,924)</u></b>	<b><u>\$(5,470,149)</u></b>	<b><u>1,030,819</u></b>	<b><u>\$ (6,297,580)</u></b>
<b>Fund Balance, Beginning of Year</b>			<b><u>4,460,807</u></b>	
<b>Fund Balance, End of Year</b>			<b><u><u>\$5,491,626</u></u></b>	

**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, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
<b>Revenues</b>				
Development impact fees	\$ 95,000	\$ 95,000	\$ 138,223	\$ 43,223
Interest	4,000	4,000	22,952	18,952
<b>Total Revenues</b>	<b>99,000</b>	<b>99,000</b>	<b>161,175</b>	<b>62,175</b>
<b>Expenditures</b>				
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ 99,000</b>	<b>\$ 99,000</b>	<b>161,175</b>	<b>\$ 62,175</b>
<b>Fund Balance, Beginning of Year</b>			<u>557,151</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 718,326</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.