



South Santa Clara County Fire District

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

AGENDA

South Santa Clara Fire Protection District Board of Commissioners Regular Meeting

Wednesday, February 12, 2025 – 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 – Acting Clerk Carlos Alcantar
- 1.3. DECLARATION OF POSTING OF AGENDA
Per Government Code 54954.2 – Acting Clerk Carlos Alcantar
- 1.4. Introductions

2. Public Participation

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

3. Agenda Amendments and Changes

4. Approve Consent Agenda

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

4(a) Minutes Approval

Possible Action:

- a. Approve the January 8, 2025, Regular Meeting minutes.

4(b) Expenditures Approval

Possible Action:

- a. Approve Expenditures from November 1, 2024 – November 30, 2024.
- b. Approve Expenditures from December 1, 2024 – December 31, 2024.
- c. Approve Expenditures from January 1, 2025 – January 31, 2025.

4(c) Staff Reports Approval

Possible Action:

- a. Approve Incident Statistical Report.
- b. Approve Grant Writer Report.
- c. Approve Mitigation Fees Report.
- d. Approve Staffing Report.

Regular Agenda Items for Discussion

5. Old Business Info/Action

5.1. Fee for Service Justification Study – Action

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

Possible action:

- a. Approve the Fee for Service Justification Study report.
- b. Submit memo and report to the Board of Directors at their next regular meeting for approval.

5.2. Propane Rental Update – Information

Receive a status report on the District's propane rentals.

5.3. Inventory of District Equipment – Information

Receive a status report on the inventory of District equipment.

5.4. Fiscal Year 2023/2024 Independent Audit – Information

Receive a status report on the Fiscal Year 2023/2024 Financial Statements with management report.

5.5. South Santa Clara County Volunteers Procedures and Bylaws – Action

Receive a report on the South Santa Clara County Fire District Volunteers policies.

Possible action:

- a. Approve the South Santa Clara County Fire District Volunteers policies.

6. New Business

6.1. South Santa Clara Fire District Dissolution – Information/Action

Discuss the dissolution of the South Santa Clara Fire District.

Possible action:

- a. Develop correspondence to be sent to the Santa Clara County Board of Supervisors providing feedback regarding District dissolution.
- b. Develop correspondence to be sent to the Santa Clara County Local Agency Formation Commission providing feedback regarding District dissolution.

7. Volunteer Firefighter Report – Brandon Winters

8. Battalion Chief Report – Chief Main

9. Chief's Report – Chief Hess

10. Events

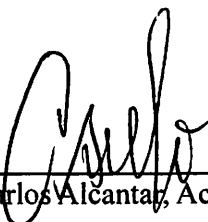
11. Request for Future Agenda Items

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 March 12, 2025

14. Adjourn Meeting



Carlos Alcantar, Acting Clerk of the Board



South Santa Clara County Fire District

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

**MINUTES OF THE
SOUTH SANTA CLARA COUNTY FIRE DISTRICT
BOARD OF COMMISSIONERS REGUAR MEETING OF
January 8, 2025**

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, January 8, 2025, 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: Commissioner Lopez, Commissioner Johnson, Commissioner Keesling, Commissioner Lewis, Commissioner Monaco, Commissioner Ludewig

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

c. Absent: Commissioner Acker

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

None.

4. Approve Consent Agenda

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.

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

Staff provided details of the purchase card expenditures of November 2024.

5.2. Fee for Service Justification Study – Information

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

Staff provided the results 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.

Commissioner Lopez reports no new updates.

5.4. General Business Manager – Information

Receive a report regarding District General Business Manager position.

Commissioner Lopez reports no new updates.

5.5. Fire Apparatus Ad Hoc Committee – Information

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

Commissioner Lopez reports no new updates.

5.6. District Vendors and Services – Information

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

Assistant Chief Alcantar reports no new updates.

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

Receive Fiscal Year 2024 Financial Statements with auditor report.

Staff provided the results of the independent audit for fiscal year 2023/2024.

6. New Business

None.

7. Volunteer Firefighter Report – Brandon Winters

- Training
- Ride Along
- Christmas Events

8. Battalion Chief Report – Chief Main

Combined with Item 9.

9. Chief's Report – Chief Alcantar

- 95% EMS Compliance
- Incidents
- Equipment Updates

10. Events

None.

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

There being no further business, the meeting was adjourned at 7:01 pm.

ATTEST _____
Ramon Lopez, Chairperson

Carlos Alcantar, Acting Clerk of the Board

November 2024 - Fund 1574 Expenditures						
DATE	DOC #	GL Code	VENDOR #	VENDOR NAME	DESCRIPTION	AMOUNT
11/5/2024	179	5255500a	5003515	Verizon Wireless	9/13/2024 - 10/12/2024	\$ 42.16
11/5/2024	180	5255500	1000874	Kathy Athey	Consultant Service 10/17/2024 - 10/31/2024	\$ 175.00
11/5/2024	181	5350440	1014805	South Valley Internet	Station 1 12/1/2024 - 1/1/2025 Inv 1174121	\$ 155.00
11/7/2024	182	5231000	1050205	Pest Tech Ready	Pest Control Services Station 2 Inv 7132	\$ 275.00
11/7/2024	183	5350440	1003225	Dish Network	Stn 2 11/18/2024 - 12/17/2024	\$ 142.10
11/7/2024	184	5350440	1003225	Dish Network	Stn 3 11/18/2024 - 12/17/2024	\$ 127.92
11/7/2024	185	5290100	1007754	PG&E	Station 2 9/27/2024 - 10/27/2024	\$ 553.36
11/7/2024	186	5350440	1015089	Crystal Springs Water Co.	Station 2 10/2/2024	\$ 28.25
11/7/2024	187	5350440	1015089	Crystal Springs Water Co.	Station 2 10/9/2024	\$ 7.75
11/7/2024	188	5350440	1015089	Crystal Springs Water Co.	Station 2 10/16/2024	\$ 7.75
11/7/2024	189	5350440	1015089	Crystal Springs Water Co.	Station 2 10/23/2024	\$ 15.50
11/7/2024	190	5350440	1015089	Crystal Springs Water Co.	Station 2 10/30/2024	\$ 15.50
10/31/2024	191	5205100	1038415	Frontier Communications	Station 2 10/22/2024 - 11/21/2024	\$ 250.18
10/31/2024	192	5230100	1042897	Diesel Direct West	Station 2: Diesel 9/17/2024	\$ 2,944.19
10/31/2024	193	5205100	1038415	Frontier Communications	Station 3 10/22/2024 - 11/21/2024	\$ 380.28
11/12/2024	194	5270100	1001439	Gilroy Gardens	Station 3 Rent - November 2024 Inv 336	\$ 1,819.67
10/31/2024	195	5255500a	1037122	Airgas	Airgas Hazmat and Energy Charge	\$ 68.43
10/31/2024	196	5350440	1014805	South Valley Internet	Station 2 11/1/2024 - 12/1/2024 Inv 1176838	\$ 155.00
10/31/2024	197	5231000	1004379	Killroy Pest Control, Inc	Pest Control Services Station 3	\$ 83.00
10/31/2024	198	5290100	5003891	Suburban Propane	Bulk Tank Rent	\$ 197.55
10/31/2024	199	5250100	1002832	Crown Services	Water - 84 Cases	\$ 687.96
11/4/2024	200	5265100	1000425	ALL STAR Fire Equipment, Inc.	Medical Equipment Inv 259844	\$ 37,035.93
11/4/2024	201	5230200	1023423	US Bank	Tires Oct 2024	\$ 1,374.64
11/4/2024	201	5230300	1023423	US Bank	Parts Oct 2024	\$ 7,976.87
11/4/2024	201	5230400	1023423	US Bank	Service Oct 2024	\$ 686.25
11/4/2024	201	5257400	1023423	US Bank	Med Exams Oct 2024	\$ 370.00
11/4/2024	201	5275100	1023423	US Bank	Small tool Oct 2024	\$ 217.43
11/4/2024	201	5350400	1023423	US Bank	Supply Oct 2024	\$ 351.87
11/4/2024	201	5350440	1023423	US Bank	Supply Oct 2024	\$ 3,397.54
11/7/2024	202	5350440	1015089	Crystal Springs Water Co.	Station 3 10/11/2024	\$ 28.25
11/7/2024	203	5350440	1015089	Crystal Springs Water Co.	Station 3 10/8/2024	\$ 20.50
11/7/2024	204	5350440	1015089	Crystal Springs Water Co.	Station 3 10/15/2024	\$ 15.50
11/7/2024	205	5350440	1015089	Crystal Springs Water Co.	Station 3 10/22/2024	\$ 15.50
11/6/2024	206	5350440	1015089	Crystal Springs Water Co.	Station 3 10/29/2024	\$ 15.50
11/8/2024	207	5255500a	5003515	Verizon Wireless	9/17/2024 - 10/16/2024	\$ 1,467.25
11/15/2024	208	5350440	1014805	South Valley Internet	Station 3 12/9/2024 - 1/9/2025 Inv 1178406	\$ 155.00
11/15/2024	209	5255500a	1005134	Life Assist	Medical Supplies Inv 1527129	\$ 345.42
11/15/2024	210	5215700	5002477	Greenwaste	Station 3 11/1/2024 - 11/30/2024	\$ 144.44
11/15/2024	211	5215700	5002477	Greenwaste	Station 2 11/1/2024 - 11/30/2024	\$ 588.12
11/19/2024	212	5255500a	1005134	Life Assist	Medical Supplies Inv 1528884	\$ 54.97
11/19/2024	213	5350440	1046395	Charter Communications/Spectrum	10/7/20024 - 11/6/2024	\$ 172.96
11/19/2024	214	5205100	1038415	Frontier Communications	Station 1 11/7/2024 - 12/6/2024	\$ 150.61

Total: \$ 62,716.10

December 2024 - Fund 1574 Expenditures

DATE	DOC #	GL Code	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	5255500a	1005134	Life Assist	Medical Supplies Inv 1531141	\$ 556.54
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	Charter 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 12/1/2024 - 12/31/2024	\$ 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	\$ 42.34
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	Boyet 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	5255500a	1005134	Life Assist	Medical Supplies Inv 1534820	\$ 590.08
12/12/24	249	5255500a	1005134	Life Assist	Medical Supplies Inv 1535588	\$ 9.93
12/12/24	250	5255100	1047789	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	Charter 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	5255500a	1045028	Teleflex	Medical Supplies	\$ 654.75
12/17/24	262	5255500a	1045028	Teleflex	Medical Supplies	\$ 916.65
12/17/24	263	5205100	1045028	Frontier Communications	Station 1: 12/7/2024 - 1/6/2025	\$ 150.61
12/19/24	264	5250100	1023423	US Bank	purchase refund for state pcard purchase for Laptop	\$ 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	271	5231000	1021740	Sharp Business Systems	9/15/2024 - 10/15/2024	\$ 23.09
12/26/24	272	5270100	1047779	Vertical Bridge Real Estate	Rent - 1/1/2025 - 1/31/2025	\$ 337.65
12/26/24	272	5290100	1047779	Vertical Bridge Real Estate	Utilities 1/1/2025 - 1/31/2025	\$ 40.00
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	\$ 41.79
Total:						\$ 1,552,554.82

Item 4.b.c

January 2025 - Fund 1574 Expenditures

DATE	DOC #	GL Code	VENDOR #	VENDOR NAME	DESCRIPTION	AMOUNT
1/9/2025	275	5205100	1023423	US Bank	Communication Starlink	\$ 495.00
1/9/2025	275	5230100	1023423	US Bank	Shop	\$ 57.62
1/9/2025	275	5230200	1023423	US Bank	Tires	\$ 6,425.31
1/9/2025	275	5230300	1023423	US Bank	Vehicle Parts	\$ 12,279.98
1/9/2025	275	5275100	1023423	US Bank	Small Tools	\$ 1,422.05
1/9/2025	275	5350440	1023423	US Bank	Supplies	\$ 1,397.19
1/14/2025	276	5290100	1007554	PG&E	Stn 2 11/26/2024 - 12/26/2024	\$ 362.30
1/14/2025	277	5255500	1005134	Life Assist	Medical Supplies	\$ 124.75
1/14/2025	278	5270100	1001439	Gilroy Family Gardens	Stn 3 Rent - January 2025	\$ 1,819.67
1/14/2025	279	5255500	1038303	Carla Ruigh	Consultant Service 12/30/24	\$ 712.50
1/14/2025	280	5255500	1000874	Kathy Athey	Consultant Services 12/1/2024 - 12/31/2024	\$ 1,032.50
1/14/2025	281	5255500	1045028	Teleflex	Medical Supplies	\$ 174.60
1/14/2025	282	5205100	1038415	Frontier Communications	Stn 2 12/22/2024 - 1/21/2025	\$ 295.50
1/14/2025	283	5205100	1038415	Frontier Communications	Stn 3 12/22/2024 - 1/21/2025	\$ 406.39
1/14/2025	284	5255500	5003515	Verizon Wireless	11/17/2024 - 12/16/2024	\$ 1,467.23
1/14/2025	285	5350440	1003225	Dish Network	Stn 3 1/18/2025 - 2/17/2025	\$ 127.92
1/14/2025	286	5350440	1003225	Dish Network	Stn 2 1/18/2025 - 2/17/2025	\$ 142.10
1/14/2025	287	5255100	1047789	Craig R. Fechter	FY 24/25 Audit	\$ 1,576.00
1/16/2025	288	5255500	5004130	Stanford Hospital	Physician Services - September 2024	\$ 1,625.00
1/16/2025	289	5255500	5004130	Stanford Hospital	Physician Services - October 2024	\$ 1,625.00
1/16/2025	290	5255500	5004130	Stanford Hospital	Physician Services - November 2024	\$ 1,625.00
1/16/2025	291	5255500	5004130	Stanford Hospital	Physician Services - December 2024	\$ 1,625.00
1/16/2025	292	5255500	5004130	Stanford Hospital	Physician Services - January 2025	\$ 1,625.00
1/16/2025	293	5350440	1046395	Charter Communications	Cable Services - Station 1	\$ 172.96
1/16/2025	294	5255500	1037122	Airgas	Medical Oxygen	\$ 53.00
1/16/2025	296	5215700	5002477	Greenwaste	1/1/2025 - 1/31/2025 Inv 7843544	\$ 596.82
1/16/2025	297	5215700	5002477	Greenwaste	1/1/2025 - 1/31/2025	\$ 146.58
1/16/2025	298	5205100	5003436	AT&T	12/22/2024 - 1/10/2025	\$ 126.91
1/22/2025	299	5255500	1000874	Kathy Athey	Consultant Services 1/1/2025 - 1/15/2025	\$ 2,065.00
1/23/2025	300	5205100	1038415	Frontier Communications	Stn 1 1/7/2025 - 2/6/2025	\$ 150.75
1/23/2025	301	5231000	1004379	Killroy Pest Control	Station 3 Pest Control Service	\$ 83.00
1/23/2025	302	5235110	1055798	Stronger Bldg. Svcs	Roof Repair Inv 394	\$ 142,500.00
1/24/2025	303	5270100	1001439	Gilroy Family Gardens	Stn 3 Rent - November Inv 336	\$ 1,819.67
1/27/2025	270	5231000	1004379	Killroy Pest Control, Inc	Pest Control Services Station 3	\$ 83.00
1/27/2025	295	5231000	1004379	Killroy Pest Control	Station 3 Pest Control Service Inv 343744	\$ 83.00
1/27/2025	304	5230400	1005642	Hi-Tech EVS, Inc.	Repair Services	\$ 3,994.63
1/27/2025	305	5215700	5002477	Greenwaste	11/1/2024 - 11/30/2024	\$ 588.12
1/27/2025	306	5231000	1004379	Killroy Pest Control	Station 3 Pest Control Service Inv 3437168	\$ 83.00
1/27/2025	307	5215700	5002477	Greenwaste	12/1/2024 - 12/31/2024	\$ 588.12
1/27/2025	308	5205100	5003436	AT&T	1/13/2025 - 2/8/2025	\$ 42.48
1/27/2025	309	5205100	5003436	AT&T	1/13/2025 - 1/27/2025	\$ 42.65
1/28/2025	310	5290100	1047779	Vertical Bridge Real Estate	Utilities/Rent 2/1/2025 - 2/28/2025	\$ 377.65
1/28/2025	311	5275500	1038448	NorCalEVI	Pagers for company 70	\$ 18,593.10
1/29/2025	312	5255500	1037122	Airgas	Medical Oxygen Inv 9157572465	\$ 82.12
1/29/2025	313	5235110	1003884	FAIRA	Insured Member Deductible Inv MD 2024-29	\$ 1,000.00
1/30/2025	314	5255100	1047789	Fechter & Company	2024 Financial Transactions Report	\$ 1,100.00
1/30/2025	315	5255500a	5000716	Stryker	Preventative Maintenance	\$ 2,782.90
1/30/2025	316	5561300	5000716	Stryker	Cardiac Monitor Inv 9207408442	\$ 513.50
1/30/2025	317	5561300	5000716	Stryker	Cardiac Monitor Inv 9207493759	\$ 152,555.21
1/30/2025	318	5561300	5000716	Stryker	Cardiac Monitor Inv 920749389	\$ 2,726.03
1/30/2025	319	5561300	5000716	Stryker	Cardiac Monitor Inv 9207595397	\$ 39,341.40

Total: \$ 410,735.21

2025 JANUARY P-CARD

CARD HOLDER	GL CODE	AMOUNT	FISCAL YEAR	JUSTIFICATION
KEVIN MURRAY	5230400	\$ 176.99	24/25	E169 PARTS - SPLIT LOOM AND COOLANT HOSE
	5230400	\$ 52.71	24/25	E169 PARTS - HEAVY DUTY BELT FAN
	5230400	\$ 69.08	24/25	E169 PARTS - ENGINE AIR COMPRESSOR HOSE
	5230400	\$ 239.67	24/25	E169 PARTS - BRASS BALL VALVE AND TREAD SEALANT
	5230400	\$ 32.73	24/25	E169 PARTS - BRASS BALL VALVE
	5230400	\$ 7.63	24/25	E169 PARTS - THREADED HOSE COUPLING
	5230400	\$ 27.46	24/25	E169 PARTS - O-RING FOR OIL COOLER
	5275100	\$ 291.88	24/25	R1637 TOOL - FLASHLIGHT
	5230300	\$ 701.65	24/25	E169 PARTS - NEW DRIVER SEAT
		TOTAL	\$ 1,599.80	
TIFFANY BLACK	5230300	\$ 184.77	24/25	E169 PARTS - ENGINE HARNESS, PAINT, O-RING
	5230200	\$ 3,631.70	24/25	WT67 TIRES - 315/80R22.5 20
	5230300	\$ 288.16	24/25	E168 PARTS - SUPPORTS AND SHOCKS
	5230300	\$ 100.40	24/25	B67 PARTS - DISC BRAKE PADS
	5230400	\$ 992.62	24/25	E169 PARTS - BELTS, TENSIONERS, PULLEYS, FILTER
	5230300	\$ 485.77	24/25	E169 PARTS - 1.5 AKRON R1 VALVE HANDLE
	5230300	\$ 713.70	24/25	E169 PARTS - SEAT CUSHION BOTTOM
	5230300	\$ 2,340.44	24/25	E169 PARTS - SEATBELT
	5230300	\$ 420.94	24/25	E168 PARTS - WINDSHIELD
	5230400	\$ 9.40	24/25	E69 PARTS - BRASS HOSE
	5275500	\$ (713.70)	24/25	CREDIT
	5230400	\$ 840.00	24/25	R1637 OTHER - DIAGNOSTIC SOFTWARE
	5230400	\$ 28.05	24/25	E169 PARTS - O-RING AND OIL
	5230300	\$ 151.52	24/25	E69 PARTS - IGNITION SWITCH
		TOTAL	\$ 9,473.77	
TIM MAIN	5205100	\$ 495.00	24/25	STARLINK ACCESS
		TOTAL	\$ 495.00	
ANDREW MURRAY	5250100	\$ 94.34	24/25	OFFICE SUPPLIES
	5230400	\$ 167.39	24/25	DRAIN CLEANER AND TRU FUEL
	5250100	\$ 87.66	24/25	KITCHEN SUPPLIES
	5230400	\$ 196.41	24/25	STATION REPAIRS AND CLEANING SUPPLIES
		TOTAL	\$ 545.80	
STEVEN RODBERG	5230400	\$ 775.47	24/25	MAINTENANCE/EQUIP OTHER
	5250100	\$ 172.42	24/25	OFFICE SUPPLIES
	5250100	\$ 11.98	24/25	OFFICE SUPPLIES
		TOTAL	\$ 959.87	
ERIC LIMONES	5250100	\$ 24.90	24/25	KITCHEN SUPPLIES
	5230400	\$ 147.24	24/25	POSTAGE
	5230400	\$ 2,478.88	24/25	E-TOOL BATTERIES
	5250100	\$ 66.53	24/25	OFFICE SUPPLIES
		TOTAL	\$ 2,717.55	
LAQUETA LYNCH	5250100	\$ 60.76	24/25	POSTAGE
	5250100	\$ 13.22	24/25	POSTAGE
	5250100	\$ 13.22	24/25	POSTAGE
	5250100	\$ 13.22	24/25	POSTAGE
	5250100	\$ 13.22	24/25	POSTAGE
	5250100	\$ 13.22	24/25	POSTAGE
	5250100	\$ 13.22	24/25	POSTAGE
	5250100	\$ 13.22	24/25	POSTAGE
		TOTAL	\$ 153.30	
DAVID RILEY	5247400	\$ 280.00	24/25	NARCBOX REPAIR
		TOTAL	\$ 280.00	
MICHAEL PHILBROOK	5250440	\$ 610.69	24/25	MATTRESS
		TOTAL	\$ 610.69	

GRAND TOTAL \$ 16,835.78



P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 01-22-2025
AMOUNT DUE \$38,912.79
NEW BALANCE \$38,912.79
PAYMENT DUE ON RECEIPT

000001177 01 SP 106481230471513 P

AMOUNT ENCLOSED
\$

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

U.S. BANK CORPORATE PAYMENT SYSTEM
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	\$22,077.24	\$17,549.25	\$0.00	\$0.00	\$0.00	\$713.70	\$0.00	\$38,912.79

MARKETING MESSAGES

Cardholder _____ Date _____ Approver _____ Date _____

NEW ACTIVITY

KEVIN MURRAY [REDACTED] CREDITS \$0.00 PURCHASES \$1,599.80 CASH ADV \$0.00 TOTAL ACTIVITY \$1,599.80

Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-30	12-27	[REDACTED]	HOLLISTER AUTO 0024822 HOLLISTER CA	176.99
12-30	12-28	[REDACTED]	HOLLISTER AUTO 0024822 HOLLISTER CA	52.71
12-30	12-27	[REDACTED]	CSC OF GILROY GILROY CA	69.08
12-30	12-27	[REDACTED]	CSC OF GILROY GILROY CA	239.67
12-30	12-27	[REDACTED]	JOHNSON LUMBER CO MORGAN HILL CA	32.73
12-30	12-27	[REDACTED]	JOHNSON LUMBER CO MORGAN HILL CA	7.63
01-06	01-03	[REDACTED]	PETERSON TRUCKS 510-618-5550 CA	27.46
01-13	01-09	[REDACTED]	HOLLISTER AUTO 0024822 HOLLISTER CA	291.88
01-16	01-15	[REDACTED]	GOLDEN STATE EVS GOLDENSTATEFI CA	701.65

CUSTOMER SERVICE CALL

800-344-5696

ACCOUNT NUMBER



ACCOUNT SUMMARY

STATEMENT DATE 01/22/25 DISPUTED AMOUNT .00

AMOUNT DUE

38,912.79

PREVIOUS BALANCE	22,077.24
PURCHASES & OTHER CHARGES	17,549.25
CASH ADVANCES	.00
CASH ADVANCE FEES	.00
LATE PAYMENT CHARGES	.00
CREDITS	713.70
PAYMENTS	.00
ACCOUNT BALANCE	38,912.79

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



Company Name: SO SANTA CLARA CO FIRE
Corporate Account Number: ██████████
Statement Date: 01-22-2025

NEW ACTIVITY

TIFFANY BLACK CREDITS PURCHASES CASH ADV TOTAL ACTIVITY
 ██████████ \$713.70 \$10,187.25 \$0.00 \$9,473.55

Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-24	12-23	██████████	PETERSON TRUCKS 510-618-5550 CA	184.77
12-24	12-23		EAST BAY TIRE FAIRFIELD 000-000-0000 CA	3,631.70
12-26	12-24		HOLLISTER AUTO 0024822 HOLLISTER CA	288.16
01-02	12-30		HOLLISTER AUTO 0024822 HOLLISTER CA	100.04
01-02	12-31		PETERSON TRUCKS 510-618-5550 CA	992.62
01-06	01-05		GOLDEN STATE EVS GOLDENSTATEFI CA	485.77
01-06	01-05		GOLDEN STATE EVS GOLDENSTATEFI CA	713.70
01-06	01-05		GOLDEN STATE EVS GOLDENSTATEFI CA	2,340.44
01-07	01-06		BLAIR GLASS-SWIPE 408-4536078 CA	420.94
01-07	01-06		CSC OF GILROY GILROY CA	9.54
01-08	01-06		GOLDEN STATE EVS SACRAMENTO CA	713.70 CR
01-10	01-09		CUMMINS OSM 812-377-4357 IN	840.00
01-14	01-13		PETERSON TRUCKS 510-618-5550 CA	28.05
01-21	01-20		GOLDEN STATE EVS GOLDENSTATEFI CA	151.52

TIM MAIN CREDITS PURCHASES CASH ADV TOTAL ACTIVITY
 ██████████ \$0.00 \$495.00 \$0.00 \$495.00

Post Date	Tran Date	Reference Number	Transaction Description	Amount
01-10	01-08	██████████	STARLINK INTERNET 310-6828100 CA	495.00

ANDREW MURRAY CREDITS PURCHASES CASH ADV TOTAL ACTIVITY
 ██████████ \$0.00 \$545.80 \$0.00 \$545.80

Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-30	12-26	██████████	STAPLES 00107714 GILROY CA	94.34
12-30	12-26		THE HOME DEPOT #6677 GILROY CA	167.39
01-02	12-31		SMART AND FINAL 589 GILROY CA	87.66
01-02	12-31		LOWES #01552* GILROY CA	196.41

STEVEN RODBERG CREDITS PURCHASES CASH ADV TOTAL ACTIVITY
 ██████████ \$0.00 \$959.87 \$0.00 \$959.87

Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-26	12-25	██████████	INDUSTRIAL SCIENTIFIC CO 412-788-4353 PA	775.47
01-13	01-10		TARGET 00018515 GILROY CA	172.42
01-13	01-09		STAPLES 00107714 GILROY CA	11.98

ERIC LIMONES CREDITS PURCHASES CASH ADV TOTAL ACTIVITY
 ██████████ \$0.00 \$2,717.55 \$0.00 \$2,717.55



Company Name: SO SANTA CLARA CO FIRE
Corporate Account Number: [REDACTED]
Statement Date: 01-22-2025

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-26	12-24	[REDACTED]	WALMART.COM 800-925-6278 AR	24.90
12-31	12-30	[REDACTED]	THE UPS STORE 0236 408-8474587 CA	147.24
01-06	01-03	[REDACTED]	CURTIS 877-4880469 CA	2,478.88
01-15	01-13	[REDACTED]	STAPLES 00107714 GILROY CA	66.53

LAQUETA LYNCH [REDACTED]	CREDITS \$0.00	PURCHASES \$153.30	CASH ADV \$0.00	TOTAL ACTIVITY \$153.30
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Post Date	Tran Date	Reference Number	Transaction Description	Amount
01-02	12-31	[REDACTED]	USPS.COM CLICKNSHIP 800-344-7779 DC	60.76
01-08	01-04	[REDACTED]	UPS*1Z37T8ND0300220821 800-811-1648 GA	13.22
01-08	01-04	[REDACTED]	UPS*1Z37T8RC0312526030 800-811-1648 GA	13.22
01-08	01-04	[REDACTED]	UPS*1Z37T8RC0316265627 800-811-1648 GA	13.22
01-06	01-04	[REDACTED]	UPS*1Z37T8RC0319812844 800-811-1648 GA	13.22
01-06	01-04	[REDACTED]	UPS*1Z37T8RC0320004016 800-811-1648 GA	13.22
01-08	01-04	[REDACTED]	UPS*1Z37T8RC0321050625 800-811-1648 GA	13.22
01-06	01-04	[REDACTED]	UPS*1Z37T8RC0334215834 800-811-1648 GA	13.22

DAVID RILEY [REDACTED]	CREDITS \$0.00	PURCHASES \$280.00	CASH ADV \$0.00	TOTAL ACTIVITY \$280.00
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Post Date	Tran Date	Reference Number	Transaction Description	Amount
01-07	01-06	[REDACTED]	IN *MED-PACKS, LLC 888-6272269 UT	280.00

MICHAEL PHILBROOK [REDACTED]	CREDITS \$0.00	PURCHASES \$610.68	CASH ADV \$0.00	TOTAL ACTIVITY \$610.68
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Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-30	12-28	[REDACTED]	MATTRESS FIRM 099011 866-942-3551 TX	610.68

Department: 00000 Total: \$16,835.55
 Division: 00000 Total: \$16,835.55

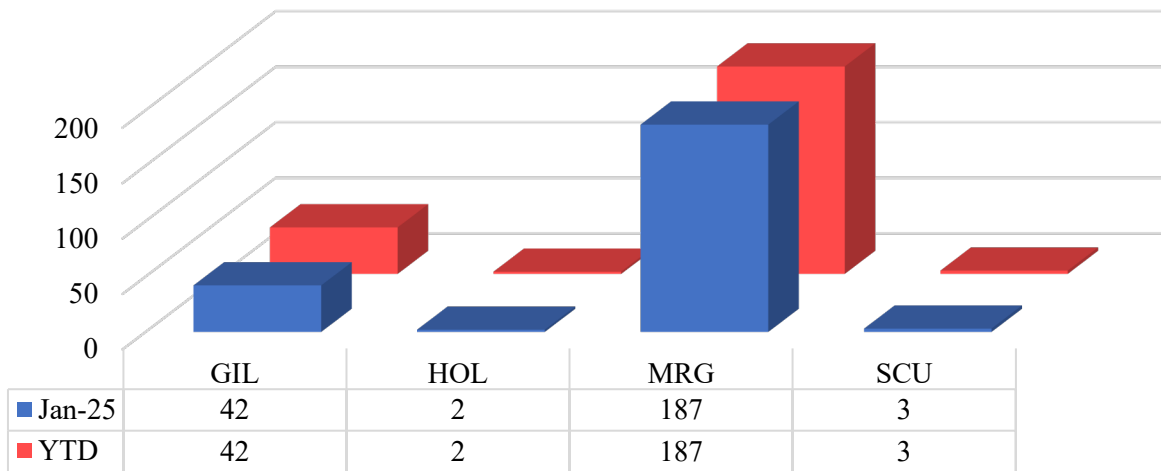


South Santa Clara County Fire District

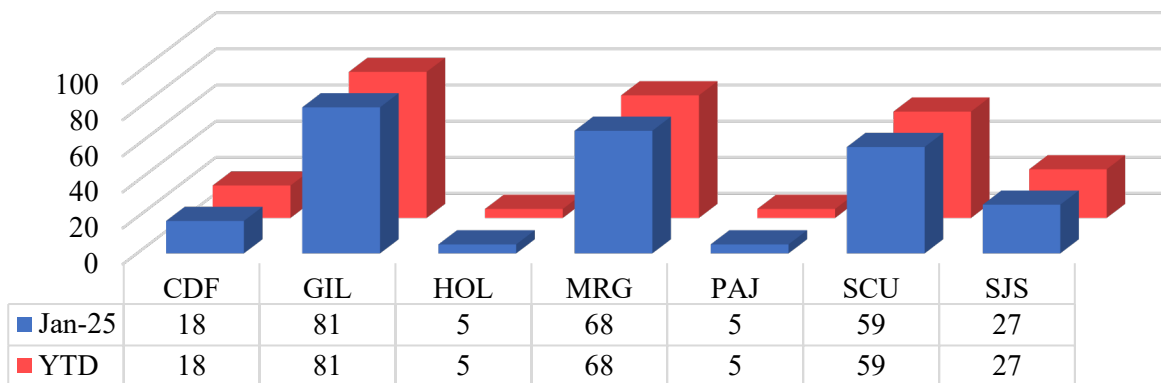
15670 Monterey Street, Morgan Hill, CA 95037 • (408) 779-2121 • www.sscfd.com

Item 4(c)a – Incident Statistical Report January 2025

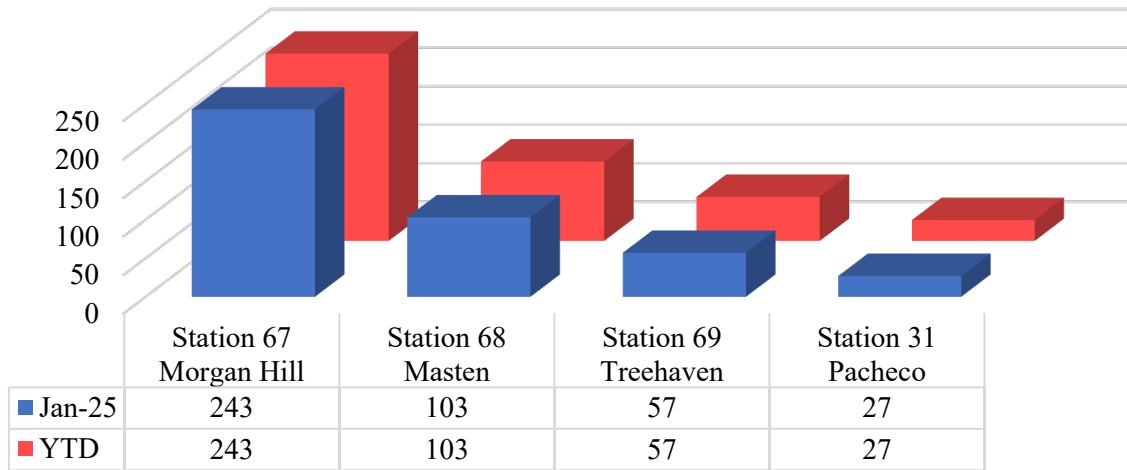
Aid Responses Provided By Jurisdiction



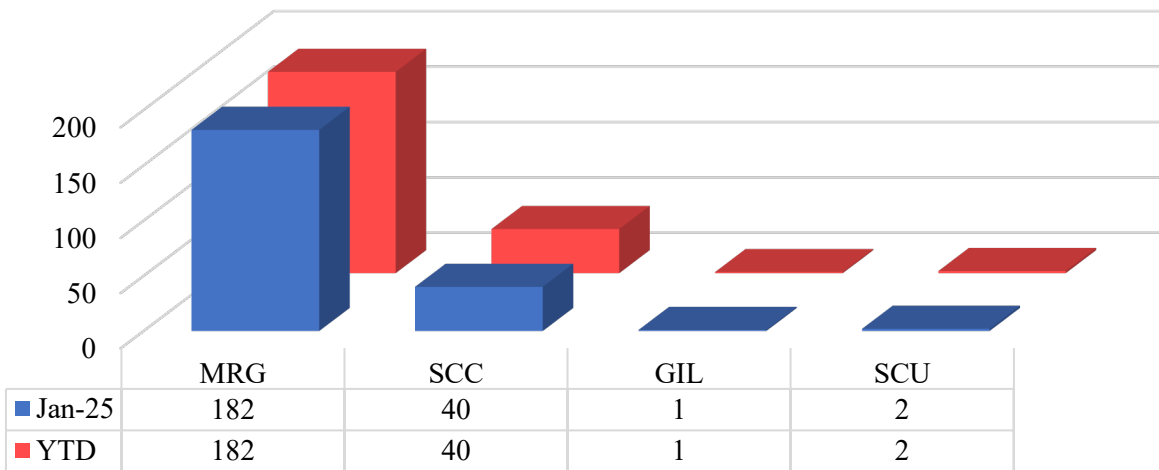
Aid Responses Received By Agency



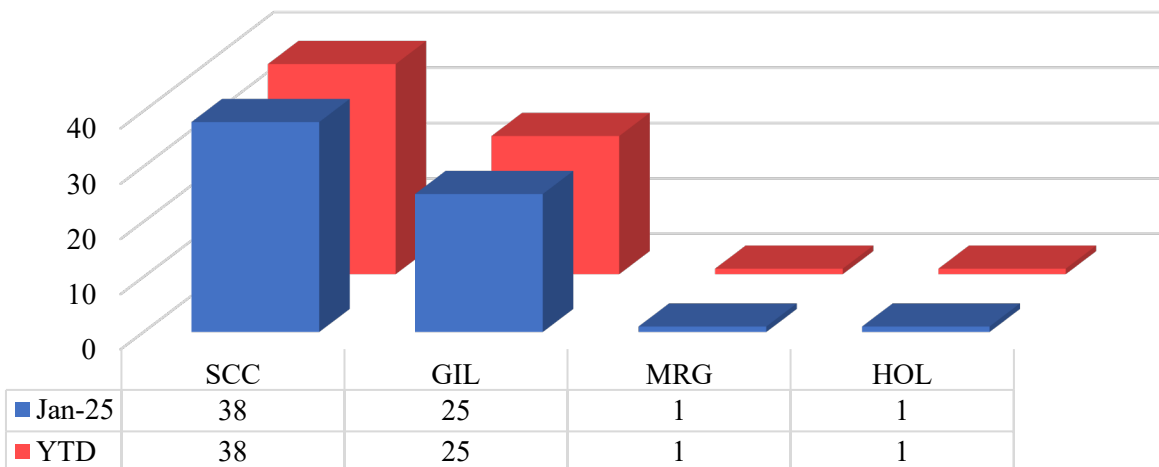
Call Volume By Station



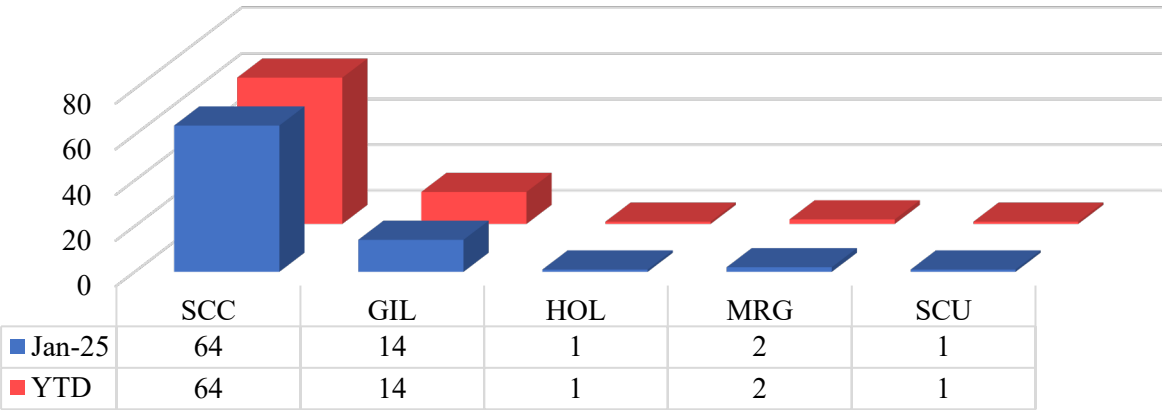
Engine 67's Call Volume By Jurisdiction



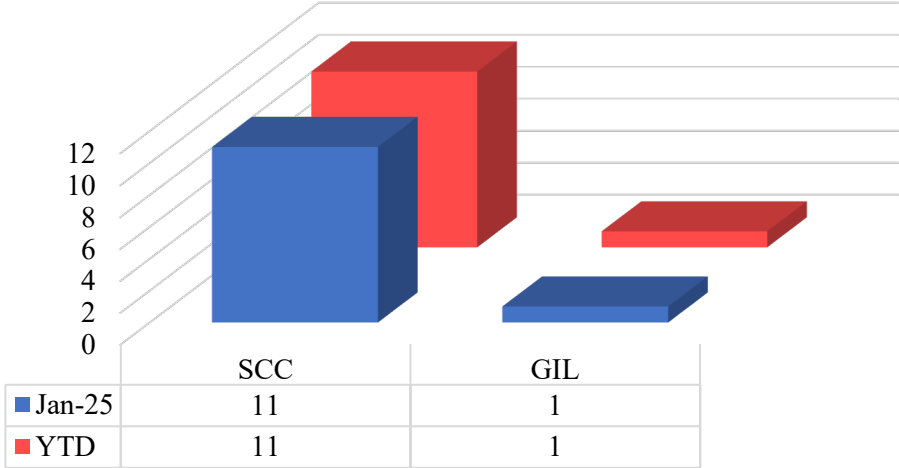
Engine 69's Call Volume By Jurisdiction



Engine 168's Call Volume By Jurisdiction



Engine 169's Call Volume By Jurisdiction





South Santa Clara County Fire District

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Item 4(c)c – Grant Writer Report January 2025

January Payment: \$0.00

The grant writer has continuing to work with Chief Main and Captain Fairfax on identifying grants that can be used for the purchase of firefighting equipment.

On September 3, 2024, the District was awarded \$9,835.76 as part of the CAL FIRE Volunteer Fire Capacity (VFC) grant. The grant funding will be used to acquire 22 pagers.



South Santa Clara County Fire District

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Item 4(c)d – Mitigation Fees Report January 2025

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 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 on 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.

Committed Funds

The South Santa Clara County Fire District has committed mitigation funds collected through FY 2024-25 which are currently held in reserve for capital improvements at Masten Station located at 10810 No Name Uno, Gilroy, CA and Trehaven 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, \$6,120.40 in fees were collected. The fees collected reflects 8 residential structures.

Construction Type	Square Footage	Rate	Fee Amount
Residential	11,770	\$ 0.52	\$ 6,120.40
Non-Res Moderate Commercial/Industrial	–	\$ 1.07	\$ 0.00
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
TOTAL	11,770	–	\$ 6,120.40



South Santa Clara County Fire District

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Item 4(c)d – Staffing Report January 2025

COOP FIRE DIVISION			
17600/17660	542-116-1039-601	D1605	ALCANTAR, CARLOS
FIRE MARSHAL			
17600/17660	542-116-9723-601	B59	GIL, MIKE
17660	542-116-1095-670	P59	VACANT
SSCC DISTRICT			
11600	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	LIMONES, ERIC
17600	542-116-1095-607	FC	PHILBROOK, MICHAEL
17600	542-116-1756-612	FAEP	VACANT
17600	542-116-1756.011	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	TERA AWA, 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
17600	542-116-1077-901	FAE	TURNER, BRIAN

MEMORANDUM

December 17, 2024

To: LaQueta Lynch, South Santa Clara County Fire District
 From: DTA
 Subject: Tentative First Responder User Fee Tables.

DTA has generated the following four (4) tables to present to the staff of the South Santa Clara County Fire District (“the District”) for review. The numbers presented in these tables represent the costs and assumptions used to generate the user fee. The resulting calculation generated a tentative First Responder User Fee of \$188.21 per call.

The first step is determining the total compensation of a typical crew responding to a medical emergency call. **Table 1** below presents the yearly salary for a typical Firefighting crew responding to a medical emergency. Per CalFire, the staffing model consists of a crew of 3 personnel, with one first responder always being a paramedic. This analysis used the firefighter staffing inventory described in Schedule A – 4142 of the Cooperative Agreement dated July 1, 2023, between South Santa Clara County and the California Department of Forestry and Fire Protection (CalFire) (“the Agreement”) and updated using the actual staffing inventory for July, August, and September of 2024, plus the salary increase as of November 1, 2024. Per the District, DTA designated a typical crew as consisting of a Fire Fighter Captain (Paramedic), [2] an Engineer Apparatus Engineer (Paramedic), and a [3] Fire Apparatus Engineer.

The Salary per year column below represents the firefighter’s yearly salary, and the second column represents the Emergency Duty Week Compensation (EDWC). Both of these totals are based on twelve (12) salary periods. The EDWC is a special salary adjustment (SSA) that is intended to reduce the number of hours firefighters are paid for scheduling overtime without reducing their take-home pay. These two totals represent total compensation for these three firefighting personnel categories.

Table 1 Total Fire Fighter Compensation 2024/2025

Rank	Total Position Cost [1]	Number of Positions [2]	Total Yearly Compensation per Position [3]
Fire Captain (Paramedic)	\$1,193,034	4.00	\$298,259
Fire Apparatus Engineer (Paramedic)	\$1,023,808	4.00	\$255,952
Fire Apparatus Engineer	\$1,498,830	7.00	\$214,119

[1] The total compensation for all positions in these categories includes (1) Salary and several add/ons, including Educational Incentive Pay differential, Longevity Pay Differential – 9%, and Paramedic Recruitment and Retention. The application of each add/on and monthly amount depends on the specific classification. The second component (2) includes the EDWC. This is presented in detail in the actual staffing inventory for July,

August, and September of 2024 and described in detail in the Cooperative Agreement dated July 1, 2023, between South Santa Clara County and the California Department of Forestry and Fire Protection (CalFire) and the actual CalFire July, August, and September 2024 statements.

[2] The number of firefighters in each classification is outlined in the Cooperative Agreement and the CalFire September 2024 statement.

[3] The total yearly compensation per position represents the total compensation divided by the number of positions at that classification as introduced in Schedule A of the Cooperative Agreement and updated in the CalFire September 2024 statement and presented in the actual July, August, and September statements and adjusted for the November 2024 Salary Increase.

Table 2 presented below calculates the total calls attributed to medical calls. The information presented in this table was taken from the Cooperative Agreement dated July 1, 2023, between South Santa Clara County and the California Department of Forestry and Fire Protection (CalFire) and updated in the CalFire 2024 statement. Also included are the salary increases as of November 1, 2024

Table 2 General Overhead Costs 2024/2025

	Overhead Budget Item	Total Costs
[1]	Total Overall Personnel Costs	\$6,335,897
[2]	Total Salary plus EDWC for Firefighters	
	Assistant Chief (Supervisory) - Division Chief	\$444,961
	Battalion Chief (Nonsupervisory)	\$913,180
	Fire Captain (Paramedic)	\$1,193,034
	Fire Captain Range A	\$1,037,218
	Fire Apparatus Engineer (Paramedic)	\$1,023,808
	Fire Apparatus Engineer	\$1,498,830
	Total	\$6,111,032
[3]	Adjusted Total Overhead Costs	\$224,865
[4]	Other Services and Supplies	\$357,345
[5]	Total Personnel and Non-Personnel Overhead Costs (a)	\$582,210
[6]	Medical Calls as a Percent of all Calls (b)	78.4%
[7]	Total Costs Attributed to Medical Calls (a x b)	\$456,611

[1] The Total Overall Costs of \$6,335,897 are taken from the Total Fiscal Year 2024 Expenditures provided by the District and described in the Cooperative Agreement dated July 1, 2023, between South Santa Clara County and the California Department of Forestry and Fire Protection (CalFire). Also factored in are the salary increases as of November 1, 2024

[2] The Total Salary / EDWC for Firefighters totaling \$6,111,032, are taken from the actual July, August, and September 2024 numbers provided by the District and described in the Cooperative Agreement dated July 1, 2023, between South Santa Clara County and the California Department of Forestry and Fire Protection (CalFire).

[3] The Adjusted Total Overhead Costs of \$224,865 represent the difference between the total overall personnel costs of \$6,335,897 and the \$6,111,032 fire fighters' total salary.

[4] Other Services and Supplies of \$357,345 represents the administrative charge as listed in the July, August, and September 2024 statements provided by the District.

[5] Total personnel and non-personnel overhead costs of \$582,210 is the sum of Adjusted Total Overhead Costs of \$224,865 and Other Services and Supplies of \$357,345.

[6] As a percentage of total calls, Per CalFire medical calls represent 78.4%.

[7] Total Costs Attributed to Medical Calls total \$456,611. Calculated by multiplying total personnel and non-personnel overhead costs of \$582,220 by 78.4%

Table 3, presented below, outlines the conversion of overhead costs to hourly rates. These hourly rates are added to the calculated first responder rates to determine the final user fees.

Table 3 Conversion of Overhead Costs to Hourly Rates *

Conversion of Overhead Costs to Hourly Rate	
[1] Overhead Costs to Medical Services	\$456,611
[2] Total Number of Fire Personnel providing Medical Services	9
[3] Number of annual Hours Each Year per Firefighter	1,667
[4] Total Number of Medical Personnel Annual Hours	15,003
[5] Total Hourly Cost Allocation	\$30.43

Note: Numbers may not sum due to rounding

[1] The Overhead Cost of Medical Services of \$456,611 was taken from the total in the last line from Table 2 presented above.

[2] The Total Number of Fire Personnel providing Medical Services is 9, including 3 firefighting personnel from 3 fire stations. (The Pacheco Station is not included)

[3] This model assumes 1,667 annual hours worked per firefighter. This is an accepted industry standard average of working hours that takes into consideration the yearly number of holidays, vacation and sick time, and other possible time off.

[4] The Total Number of Medical Personnel annual hours is 9 firefighters x 1,667 hours = 15,003 annual hours.

[5] The Total Hourly Cost Allocation is calculated as follows: Overhead Costs to Medical services \$456,611 / Total Number of Personnel hours 15,003 = \$30.43. This number is combined with the total firefighter salary to calculate the user fee presented in Table 4.

Table 4 Calculation of First Responder User Fees *

Position	True Hourly Cost [1]	Total Estimated Time per Call [2]	Total Actual Cost of Providing Medical Services [3]
Fire Captain (Paramedic)	\$209.35	0.34	\$71.35
Fire Apparatus Engineer (Paramedic)	\$183.98	0.34	\$62.70
Fire Apparatus Engineer	\$158.88	0.34	\$54.15
		Total [4]	\$188.21

*Notes: Numbers may not sum due to rounding.

[1] True hourly costs are calculated using the total salary of each position / 1667 hours and adding the Hourly costs allocation. **Example: Fire Captain (Paramedic) Total Salary of \$298,259 / 1667 hours = \$178.92 + Total Hourly Cost Allocation \$30.43 (as presented in Table 3) = \$209.35.**

[2] The Total Estimated time per call is the Average Time to Respond + Average Time On scene (In Hours) = .34 hours.

[3] Total actual cost of providing medical services is the True Hourly Cost of each of the three positions x Total Estimated Time of 0.34 per call. **Example Fire Captain (Paramedic) \$209.35 x 0.34 = \$71.35**

[4] The combined total of \$188.21 as shown above is the User Fee per call.



PO BOX 12027
FRESNO, CA 93776-2027

Item 5.2 Fuel INVOICE

Page 1 of 2

PV1574260

SO SANTA CLARA COUNTY FIRE DISTRICT
15670 MONTEREY HWY
MORGAN HILL, CA 95037-5431



SUMMARY	
Account Number:	1602-041525
Invoice Date:	12-05-2024
Invoice Number:	16020113302
Amount:	\$251.32
Due Date:	Upon Receipt

Please disregard if already paid



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www.suburbanpropane.com or scan



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1-800-PROPANE (1-800-776-7263) or 831-384-9262

ACCOUNT ACTIVITY

Date	Reference No.	Qty	Description	Amount
SANTA CLARA CO. FIRE/10810 N Name Uno//Gilroy CA 95020				
12-04-24	113302	138.5	PROPANE PRICE PER GALLON 1.6550	\$229.22
12-04-24	113302		TRANSPORTATION FUEL SURCHARGE	\$9.18
12-04-24	113302		SAFETY P&T FEE	\$12.92
New Activity				\$251.32

DocuSigned by:
Carlos Alcantar
By: _____
Date: 12/17/2024



Please see reverse side for additional information
Return bottom portion with payment



PO BOX 12027
FRESNO, CA 93776-2027

INVOICE

Account Number:	1602-041525
Due Date:	Upon Receipt
Amount Due:	\$251.32
Amount Paid	\$

Please write your account number on your check

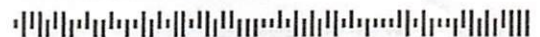
Check box for address change (see reverse for details)

0000349-0000719 00105 001 1----- 721279

SO SANTA CLARA COUNTY FIRE DISTRICT
15670 MONTEREY HWY
MORGAN HILL, CA 95037-5431



SUBURBAN PROPANE-1602
PO BOX 12027
FRESNO, CA 93776-2027





PO BOX 12027
FRESNO, CA 93776-2027

Rent INVOICE

SO SANTA CLARA COUNTY FIRE DISTRICT
15670 MONTEREY HWY
MORGAN HILL, CA 95037-5431



SUMMARY	
Account Number:	1602-041525
Invoice Date:	09-14-2024
Amount:	\$55.00
Due Date:	Upon Receipt

Please disregard if already paid

IMPORTANT MESSAGES

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1-800-PROPANE (1-800-776-7263) or 831-384-9262

ACCOUNT ACTIVITY

Date	Reference No.	Qty	Description	Amount
09-14-24	211467		SANTA CLARA CO. FIRE/10810 NO NAME UNO/MORGAN HILL CA 950 BULK TANK RENT 1 YEAR	\$55.00
New Activity				\$55.00

Approved for Payment

DocuSigned by:
By: Carlos Alcantar
Date: 9/24/2024



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Return bottom portion with payment



PO BOX 12027
FRESNO, CA 93776-2027

INVOICE

Account Number:	1602-041525
Due Date:	Upon Receipt
Amount Due:	\$55.00
Amount Paid	\$ [] [] [] [] [] [] [] [] [] []

Please write your account number on your check

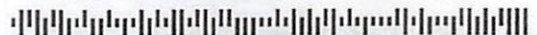
Check box for address change (see reverse for details)



0003283-0006607 00105 001 1----- 692205

SO SANTA CLARA COUNTY FIRE DISTRICT
15670 MONTEREY HWY
MORGAN HILL, CA 95037-5431

SUBURBAN PROPANE-1602
PO BOX 12027
FRESNO, CA 93776-2027



ITEM 5.3

01478	HT PORTABLE RADIO 449021	1	RADIO	Radio Equipment	BK	DPH	2005	
01479	HT PORTABLE RADIO 449056	31	RADIO	Radio Equipment	BK	DPH	2005	
01480	HT PORTABLE RADIO 449049	2	RADIO	Radio Equipment	BK	DPH	2005	
01481	HT PORTABLE RADIO 446598	1	RADIO	Radio Equipment	BK	DPH	2005	
01482	HT PORTABLE RADIO 449054	3	RADIO	Radio Equipment	BK	DPH	2005	
01483	HT PORTABLE RADIO 449055	3	RADIO	Radio Equipment	BK	DPH	2005	
01484	HT PORTABLE RADIO 449057	2	RADIO	Radio Equipment	BK	DPH	2005	
01485	HT PORTABLE RADIO 446597	1	RADIO	Radio Equipment	BK	DPH	2005	
01486	HT PORTABLE RADIO 449001	1	RADIO	Radio Equipment	BK	DPH	2005	
01487	HT PORTABLE RADIO 446620	1	RADIO	Radio Equipment	BK	DPH	2005	
01488	HT PORTABLE RADIO 446619	1	RADIO	Radio Equipment	BK	DPH	2005	
01489	HT PORTABLE RADIO 449019	2	RADIO	Radio Equipment	BK	DPH	2005	U1608
01490	HT PORTABLE RADIO 449038	1	RADIO	Radio Equipment	BK	DPH	2005	
01501	HT PORTABLE RADIO 442771	3	RADIO	Radio Equipment	BK	DPH	2005	
01502	HT PORTABLE RADIO 442778	2	RADIO	Radio Equipment	BK	DPH	2005	
01503	HT PORTABLE RADIO 442786	3	RADIO	Radio Equipment	BK	DPH	2005	

01504	HT PORTABLE RADIO 442770	1	RADIO	Radio Equipment	BK	DPH	2005	
01505	HT PORTABLE RADIO 442772	1	RADIO	Radio Equipment	BK	DPH	2005	
01506	HT PORTABLE RADIO 442773	1	RADIO	Radio Equipment	BK	DPH	2005	
01507	HT PORTABLE RADIO 442774	2	RADIO	Radio Equipment	BK	DPH	2005	
01508	HT PORTABLE RADIO 442775	1	RADIO	Radio Equipment	BK	DPH	2005	
01509	HT PORTABLE RADIO 442776	1	RADIO	Radio Equipment	BK	DPH	2005	
01511	HT PORTABLE RADIO 442777	1	RADIO	Radio Equipment	BK	DPH	2005	
138	HURST CUTTERS E-2 17806	2	RESC	Rescue Equipment	HURST	MOC II	0	
1070	HURST CUTTERS E4 E-4 78358	2	RESC	Rescue Equipment	HURST	JL-CUTTERS	0	
1151	HURST CUTTERS SQ17 SQD 17 79756	2	RESC	Rescue Equipment	HURST	JL-CUTTER	0	
210	HURST CUTTERS STATION 1 19025	1	RESC	Rescue Equipment	HURST	MOC II	0	
180	HURST CUTTERS STATION 3 17812	3	RESC	Rescue Equipment	HURST	MOC II	0	
179	HURST CUTTERS T2 T-2	2	RESC	Rescue Equipment	HURST	CUTTERS	0	
208	HURST CUUTER 1681 1681	31	RESC	Rescue Equipment			0	
143	HURST LARGE RAM OTS 2 E-2 18086		RESC	Rescue Equipment	HURST	T59	0	
212	HURST LARGE RAM STATION 1 18547	1	RESC	Rescue Equipment	HURST	T59	0	

1937	BK RADIO 1233120		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1938	BK RADIO 1234014		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1939	BK RADIO 1234009		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1940	BK RADIO 1234004		RADIO	Radio Equipment	BK	GPH5102XCMD	0
<u>1941</u>	BK RADIO 1233119		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1942	BK RADIO 1234003		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1603	Brinkman BBQ Station 22 ST2		FACEQ	Facility Equipment			0
1672	BRINKMAN PROPANE BBQ ST3 ST3	3	STEQ	STATION EQUIPMENT			0
1246	BROTHER P-TOUCH 0	2	OFFC	Office Equipment-Electrical FOJ731542	BRO	P-TOUCH	
1245	BROTHER P-TOUCH LABELER 0	1	OFFC	Office Equipment-Electrical ST1			
01	BUILDING - STATION 2-10810 NO NAME 0	2	UNO	Generalized Inventory	INVN		
1621	BUSHNELL BINOCULARS E-2 0	2	ENGEQUIP	ENGINE EQUIPMENT E-2			
1611	cabinet (1) 1601 office 0	HQ	OFFF	Office Furniture			0
1612	cabinet (2) 1601 office 0	HQ	OFFF	Office Furniture			0
1622	CANNON DIGITAL CAMERA E-2 0	2	ENGEQUIP	ENGINE EQUIPMENT E-2	CANN	SD1200	
1453	CASCADE HOSE ROLLER 3 0	3	HOSE	Hose/Fitting/Accessory	CASCADE	11498	0

1685	bendix king - baldwin PERS 0942273	RADIO	Radio Equipment	BK	gph5102xcmd	0
1681	Bendix King - Hori PERS 0942272	RADIO	Radio Equipment	BK	gph5102xcmd	0
1684	Bendix King - Rodriguez PERS 0942275	RADIO	Radio Equipment	BK	gph5102xcmd	0
2002	bendix king 2002 1412223	RADIO	Radio Equipment	BK	GPH	0
2003	bendix king 2003 1412181	RADIO	Radio Equipment	BK	GPH	0
2004	BENDIX KING 2004 1413068	RADIO	Radio Equipment	BK	GPH	0
2005	BENDIX KING 2005 1412095	RADIO	Radio Equipment	BK	GPH	0
2006	BENDIX KING 2006 1413028	RADIO	Radio Equipment	BK	GPH	0
2007	BENDIX KING 2007 1412155	RADIO	Radio Equipment	BK	GPH	0
2008	BENDIX KING 2008 1413035	RADIO	Radio Equipment	BK	GPH	0
2009	BENDIX KING 2009 1412047	RADIO	Radio Equipment	BK	GPH	0
2010	BENDIX KING 2010 1412016	RADIO	Radio Equipment	BK	GPH	0
2011	BENDIX KING 2011 1412013	RADIO	Radio Equipment	BK	GPH	0
2012	BENDIX KING 2012 1413048	RADIO	Radio Equipment	BK	GPH	0
2013	BENDIX KING 2013 1412078	RADIO	Radio Equipment	BK	GPH	0
2015	BENDIX KING 2015 1412056	RADIO	Radio Equipment	BK	GPH	0

2016	BENDIX KING 2016 1306002		RADIO	Radio Equipment	BK	GPH	0
1682	Bendix King HT Anasts PERS 0942274		RADIO	Radio Equipment	BK	gph5102xcmd	0
1645	BINOCULARS 3 E-3	ENGEQUIP		ENGINE EQUIPMENT			0
1616	BINOCULARS WEST MARINE 0 B1617	B1617	HQ	ENGEQUIP		ENGINE EQUIPMENT	
1925	BK RADIO 1234016		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1926	BK RADIO 1234006		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1927	BK RADIO 1234013		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1928	BK RADIO 1234011		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1929	BK RADIO 1234017		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1930	BK RADIO 1234010		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1931	BK RADIO 1234005		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1932	BK RADIO 1234007		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1933	BK RADIO 1234001		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1934	BK RADIO 1234015		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1935	BK RADIO 1234002		RADIO	Radio Equipment	BK	GPH5102XCMD	0
1936	BK RADIO 1234008		RADIO	Radio Equipment	BK	GPH5102XCMD	0

1419	MILWAKUEE E-2	2 372A603112793	RESC	Rescue Equipment	MIL	HATCHET	0
1588	MITISBISHI BIG SCREEN TV STATION 2	2	STEQ	STATION EQUIPMENT			55"
	0	ST2					
1618	MOBILE BASE RADIO B1617		HQ	RADIO Radio Equipment		KEN	0
	B1617						
1914	Motorola Minitor V	VLT	RADIO	Radio Equipment		MOTORMintor V	0
	136WNT8395						
1915	MOTOROLA MINITOR V	VLT	RADIO	Radio Equipment		MOTORMINITOR V	0
	136WNT8418						
1916	MOTOROLA MINITOR V	VLT	RADIO	Radio Equipment		MOTORMINITOR	0
	136WNT8416						
1917	MOTOROLA MINITOR V	VLT	RADIO	Radio Equipment		MOTORMINITOR V	0
	136WNT8415						
1918	MOTOROLA MINITOR V	VLT	RADIO	Radio Equipment		MOTORMINITOR V	0
	136WNT8417						
1919	MOTOROLA MINITOR V	VLT	RADIO	Radio Equipment		MOTORMINITOR V	0
	136WNT8358						
1920	MOTOROLA MINITOR V	VLT	RADIO	Radio Equipment		MOTORMINITOR	0
	136WNT8411						
1921	MOTOROLA MINITOR V	VLT	RADIO	Radio Equipment		MOTORMINITOR	0
	136WNT8359						
1922	MOTOROLA MINITOR V	VLT	RADIO	Radio Equipment		MOTORMINITOR V	0
	136WNT8356						
1923	MOTOROLA MINITOR V	VLT	RADIO	Radio Equipment		MOTORMINITOR V	0
	136WNT8412						
1924	MOTOROLA MINITOR V	VLT	RADIO	Radio Equipment		MOTORMINITOR V	0
	136WNT8410						
1569	MOTOROLA VHF BASE RADIO ST. 2	2	RADIO	Radio Equipment		MOTOR	
	AAM25KDH9A	0	ST2	NA042753			
1705	motrola base radio Station 3	3	RADIO	Radio Equipment			0
	ST3						

1986	msa ric pack 1986 E-5		SCBA	SCBA Equipment	MSARIC		0
1987	msa ric pack 1987 E-1		SCBA	SCBA Equipment	MSA		0
1988	msa ric pack 1988 E-3		SCBA	SCBA Equipment	MSA		0
1989	msa ric pack 1989 T-2		SCBA	SCBA Equipment	MSA		0
1990	msa ric pack 1990 E-2		SCBA	SCBA Equipment	MSARIC		0
1960	msa scba		SCBA	SCBA Equipment	MSA	0	E-2
1977	msa scba 1977 E-2		SCBA	SCBA Equipment	MSA		0
1952	msa scba 1952 E-1		SCBA	SCBA Equipment	MSA		0
1953	msa scba 1953 E-1		SCBA	SCBA Equipment	MSA		0
1954	msa scba 1954 E-1		SCBA	SCBA Equipment	MSA		0
1955	msa scba 1955 E-1		SCBA	SCBA Equipment	MSA		0
1956	msa scba 1956 STA2		SCBA	SCBA Equipment	MSA		0
1957	msa scba 1957 T-2		SCBA	SCBA Equipment	MSA		0
1958	msa scba 1958 E-2		SCBA	SCBA Equipment	MSA	m7	0
1959	msa scba 1959 STA2		SCBA	SCBA Equipment	MSA		0
1961	msa scba 1961 T-2		SCBA	SCBA Equipment	MSA		0

1962	msa scba E-5	1962	SCBA	SCBA Equipment	MSA	0
1963	msa scba E-5	1963	SCBA	SCBA Equipment	MSA	0
1965	msa scba E-2	1965	SCBA	SCBA Equipment	MSA	0
1966	msa scba WT-1	1966	SCBA	SCBA Equipment	MSA	0
<u>1968</u>	msa scba B1617	1968	SCBA	SCBA Equipment	MSA	0
1969	msa scba E-4	1969	SCBA	SCBA Equipment	MSA	0
1970	msa scba E-5	1970	SCBA	SCBA Equipment	MSA	0
1971	msa scba E-4	1971	SCBA	SCBA Equipment	MSA	0
1972	msa scba WT 2	1972	SCBA	SCBA Equipment	MSA	0
1973	msa scba E-4	1973	SCBA	SCBA Equipment	MSA	0
1974	msa scba E-4	1974	SCBA	SCBA Equipment	MSA	0
1975	msa scba STA2	1975	SCBA	SCBA Equipment	MSA	0
1976	msa scba WT 2	1976	SCBA	SCBA Equipment	MSA	0
1978	msa scba STA2	1978	SCBA	SCBA Equipment	MSA	0
1979	msa scba E-5	1979	SCBA	SCBA Equipment	MSA	0
1980	msa scba WT-1	1980	SCBA	SCBA Equipment	MSA	0

1981	msa scba	1981		SCBA	SCBA Equipment	MSA		0	
	E-3								
1982	msa scba	1982		SCBA	SCBA Equipment	MSA		0	
	E-3								
1983	msa scba	1983		SCBA	SCBA Equipment	MSA		0	
	E-3								
1984	msa scba	1984		SCBA	SCBA Equipment	MSA		0	
	T-2								
1985	msa scba	1985		SCBA	SCBA Equipment	MSA		0	
	E-3								
1964	msa scba	1964		SCBA	SCBA Equipment	MSA		0	E-2
1576	MSA SCBA T2	1576	2	SCBA	SCBA Equipment	MSA	MMR	0	
	T-2 A								
1599	NATILUS WEIGHT SYSTEM	STATION 2	2	STEQ	STATION EQUIPMENT				
	0	ST2							
1648	O'CONNELL PLATE	1681 31		RESC	Rescue Equipment			0	
	1681								
1640	O'CONNELL PLATE E-3	3		RESC	Rescue Equipment	RES42		0	
	E-3								
1633	O'Connell stabiler plate	2		RESC	Rescue Equipment	RES42		0	
	SQD 17								
1701	Office Desk Personnel Office			HQ	OFFF	Office Furniture		0	
	HQ								
1389	OUT OF SERVICE COPIER LARGE ST.	2	2	OFFC	Office Equipment-Electrical				PITNEY
	D355 0		1025196						
1646	PARATECH AIR CHISEL MANIFOLD	1681 31		RESC	Rescue Equipment				PARA
	0	1681							
1066	PARATECH AIR MANIFOLD	1681 31		RESC	Rescue Equipment		PARA	MAXI	0
	1681 890900								
87	PARATECH AIR REGULATOR OTS E1		1	RESC	Rescue Equipment				PARA
	0	E-1							

1414	PARATECH AIRBAG CONTROL KIT	1	RESC	Rescue Equipment	PARA	
	MAXIFORCE 0	E-1	P/N22-890900			
1438	PDA HQ TELE			Telephones/ Telecommunications Equipment	TELECOM	ZIRE 72
	0		00V9A54446UD			
1439	PDA HQ TELE			Telephones/ Telecommunications Equipment	TELECOM	PALM
	ONE 0		00V9A4X442DG			
1435	POLAROID CAMBERA E-1	1	COMP	Computer Equipment		0
	E-1					
1417	PORTABLE GENERATOR E-3	3	ENGEQUIP	ENGINE EQUIPMENT	HONDA	
	EW1000 0	E-3	EZGA-1104283			
1048	PPV BLOWER T2	2	RESC	Rescue Equipment	TURBO GF165	0
	T-2 08753					
1281	PRESSURE WASHER ST2 2		STEQ	STATION EQUIPMENT	MITM 7S1021	0
	179502					
1170	PRESSURE WASHER ST3 3		STEQ	STATION EQUIPMENT		0
	ST3 J950590125					
1700	Pressurized Water Extinguisher		RESC	Rescue Equipment		0
01525	radio,portable					0
1575	RAM FAN E-2	2	RESC	Rescue Equipment	RAM GF 165	0 E-2
1697	Ram Fzn Station 2					0
1593	RCA 19" TV STATION 2 TRAINING ROOM2		STEQ	STATION EQUIPMENT		
	0 ST2					
1608	RCA 27" LCD TV Athey office	HQ	OFFC	Office Equipment-Electrical		
	0					
1458	REDHEAD DISCHARGE 3" TO 5" 2		HOSE	Hose/Fitting/Accessory	RED HEAD	
	0 01458					
1587	REFRIGERATOR STATION 2 (BY TRAINING ROOM 2		STEQ	STATION EQUIPMENT		
	FRIDIDAIRE 0 ST2					
1586	REFRIGERATOR STATION 2 (LIVING ROOM SID)	2	STEQ	STATION EQUIPMENT		
	FRIDIGAIRE 0 ST2					

1465	REPAIR U1632	1	INVN	Generalized Inventory	CHEVY UTILITY 2004	R1632		
164	RESCUE 42 LONG (1) 1681	31	RESC	Rescue Equipment	RES42		0	
1652	RESCUE 42 LONG (2) 1681	1681	31	RESC	Rescue Equipment	RES42		0
1651	RESCUE 42 SHORT (1) 1681	1681	31	RESC	Rescue Equipment	RES42		0
1653	RESCUE 42 SHORT (2) 1681	31	RESC	Rescue Equipment	RES42		0	
1638	RESCUE 42 SHORT E-3 E-3	3	RESC	Rescue Equipment	RES42		0	
163	RESCUE 43 LONG E-3 E-3	3	RESC	Rescue Equipment	RES42		0	
1581	RESCUE TRAILER U-02 SCC U-02	2	APPR	Apparatus Rescue/EMS UT	16 x 7		0	
1522	RIC PACE T2 T-2 NY099964	2	SCBA	SCBA Equipment	RESCUE AIR II		0	
1520	RIC PACK E-1 E-1 NY082622	1	RESC	Rescue Equipment	RESCUE AIR II	10041198		0
1519	RIC PACK E-2 E-2 NY089954	2	SCBA	SCBA Equipment	RESCUE AIR II		0	
1518	RIC pack E-3 E-3 ny082620	3	RESC	Rescue Equipment	RESCUE AIR II		0	
1521	RIC PACK E1 SCCE4' E-4 NY091073	2	RESC	Rescue Equipment	RESCUE AIR II	10041198		0
1943	SAMSUNG GALAXY TAB 2 990002079112395			COMP	Computer Equipment	SAM	TAB 2	0
1944	SAMSUNG GALAXY TABLET 2 990002079093728			COMP	Computer Equipment	SAM	TABLE 20	
1945	SAMSUNG GALAXY TABLET 2 0			COMP	Computer Equipment	SAM	TABLET 2	
								990002079074207

1946	SAMSUNG GALAXY TABLET 2		COMP	Computer Equipment	SAM	TABLET 2	
	0	990002079112445					
1947	SAMSUNG GALAXY TABLET 2		COMP	Computer Equipment	SAM	TABLET 2	
	0	990002079109391					
1948	SAMSUNG GALAXY TABLET 2		COMP	Computer Equipment	SAM	TABLET 2	
	0	990002079075378					
1949	SAMSUNG GALAXY TABLET 2		COMP	Computer Equipment	SAM	TABLET 0	
		9900020795311					
1950	SAMSUNG GALAXY TABLET 2		COMP	Computer Equipment	SAM	TABLET 2	
	0	990002079113989					
1951	SAMSUNG GALAXY TABLET 2		COMP	Computer Equipment	SAM	TABLET 2	
	0	990002079108153					
1589	SATILITE DISH 2	STEQ		STATION EQUIPMENT		0	ST2
1123	SAWZALL CORDED E-3 3		SAWS	SAWS CIRC AND CHAIN MIL	SUPER SAW	0	
	E-3 774F399260560						
1430	SAWZALL CORDLESS 3		SAWS	SAWS CIRC AND CHAIN MIL		0	
	E-3 372A603010669						
1649	SAZALL CORDLESS 1681 31		SAWS	SAWS CIRC AND CHAIN MIL		0	
	1681 971C605110006						
1201	SCBA REFILL COMPRESSOR	2	SCBA	SCBA Equipment			0
1317	SCBA BOTTLE HQ	SCBA	SCBA Equipment	MSA BOTTLE	4500	0	
	OJ55482						
OJ-22189	SCBA Bottle		SCBA	SCBA Equipment	MSA	30 min	0
1316	SCBA Harness HQ	SCBA	SCBA Equipment	MSA	4500	0	
	ev113106						
1577	SCBA MSA T2 1577	2	SCBA	SCBA Equipment	MSA	MMR	0
	T-2 b						
1578	SCBA MSA T2 1578	2	SCBA	SCBA Equipment	MSA	MMR	0
	T-2 C						

1464	SCBA SUPPORT TRAILER2 SCCBS1 16HPB122X3H10167	2	APPR	Apparatus Rescue/EMS	KDX7X12W12	2002	
1596	SENTRY SAFE ST. 2 BY OFFICE ST2	2	STEQ	STATION EQUIPMENT	V260	0	
1597	SENTRY SAFE ST. 2 HALLWAY NARCS 0 ST2	2	STEQ	STATION EQUIPMENT		SO407	
1635	Short Strut Rescue 42 squad 17 SQD 17	2	RESC	Rescue Equipment	RES42	0	
121	Small Ram 18929	2	RESC	Rescue Equipment	HURST t41	0	E-2
1675	solo round up pump spayer ST1	1	STEQ	STATION EQUIPMENT		0	
1592	SONY 19" TV/VCR STATION 2 KITCHEN 0 ST2	2	STEQ	STATION EQUIPMENT	SONY		
1434	SONY DIGITAL CAMERA 2 T-2 3355721	2	COMP	Computer Equipment	SONY CYBERSHOT	0	
1433	SONY DIGITAL CAMERA E-3 CYBERSHOT 0	3 E-3	ENGEQUIP	ENGINE EQUIPMENT	SONY	3355696	
1590	SONY DVD/VCR STATION 2 ST2	2	STEQ	STATION EQUIPMENT	SONY	0	
1034	ST 3 BASE RADIO (ALSO #1034 ST3	3	RADIO	Radio Equipment		0	
1173	STA 2 FACILITY BACKUP GENERATOR 0	2	ELEC	Electrical Equipment			
191	STEP CHOCK (1) 1681 1681	31	RESC	Rescue Equipment		0	
185	step chock (1) E-2 E-2	2	RESC	Rescue Equipment		0	
152	STEP CHOCK (1) E-3 E-3	3	RESC	Rescue Equipment		0	
1647	STEP CHOCK (2) 1681 1681	31	RESC	Rescue Equipment		0	

189	step chock (2) E-2 E-2	2	RESC	Rescue Equipment				0
183	STEP CHOCK (2) E-3 E-3	3	RESC	Rescue Equipment				0
153	STEP CHOCK E-1 (1) E-1	1	RESC	Rescue Equipment				0
186	STEP CHOCK E-1 (2) E-1	1	RESC	Rescue Equipment				0
1334	STIHL 046 1506858863	1	SAWS	SAWS CIRC AND CHAIN STIHL	046	0	SCCE1	E-1
1349	STIHL CHAIN SAW E-3 E-3 150685834	3	SAWS	SAWS CIRC AND CHAIN STIHL	046	0		
1547	STIHL CHAIN SAW SPARE ST3 ST3	3	SAWS	SAWS CIRC AND CHAIN STIHL	021	0		
1517	Stihl Chainsaw 2	2	SAWS	SAWS CIRC AND CHAIN STIHL	ms460	0		E-2
1516	STIHL CIRC SAW TS 460 E4 0 SCCE4' E-4	2	RESC	Rescue Equipment	STIHL	163214682T		
1513	STIHL TS460 CIRCULAR SAW SCCE1 E-1 163214695	1	SAWS	SAWS CIRC AND CHAIN STIHL	TS460	0		
1641	SUCTION E-3 3	3	MEDEQ	Medical Equipment		0		E-3
1654	SUCTION UNIT 1681 1681	31	MEDEQ	Medical Equipment		0		
1154	TEMPEST BLOWER E-1 E-1 0694-7419	1	RESC	Rescue Equipment	TEMP	BLOWER		0
1431	TEMPEST BLOWER E-3 E-3 12Q26226	3	RESC	Rescue Equipment	TEMP	BD18H55		0
1385	THERMAL IMAGING CAMERA E-1	1	RESC	Rescue Equipment				0
1386	THERMAL IMAGING CAMERA E-2 1725	2	RESC	Rescue Equipment	MARC	ARGUS		0

← replaced w/ 2011 on 10-8-18

1387	THERMAL IMAGING CAMERA e3 0 E-3	3	RESC	Rescue Equipment			
1655	TIC 1681	31	RESC	Rescue Equipment	MARC	0	1681
1153	TIP ATTACHMENT KIT E-4 E-4	2	RESC	Rescue Equipment			0
1126	TIP ATTACHMENT SET T2 T-2 347R021THRU25	2	RESC	Rescue Equipment	HURST JL		0
1495	TOSHIBA DVD/VCR ST 3 ST3	3	STEQ	STATION EQUIPMENT		0	
1667	TOSHIBA TV (ALSO #1496) ST3 ST3	3	STEQ	STATION EQUIPMENT			0
479	TRAFFIC CONES B1617 B1617	HQ	ENGEQUIP	ENGINE EQUIPMENT			0
32	Traffic safety cones E-2 E-2		RESC	Rescue Equipment			0
1696	Trailer hitch 1627 U1627	3	APPR	Apparatus Rescue/EMS			0
1604	Treadmill Healthrider Club Station 1 0 ST1 BB300130811	1	FACEQ	Facility Equipment			
1598	TREADMILL TROTTER 535 STATION 2 0 ST2	2	STEQ	STATION EQUIPMENT			
1658	TUFF SHED ST 3 ST3	3	STEQ	STATION EQUIPMENT		0	ST3
1196	U1608 2 3GNEK18S1TG110364	2	APPR	Apparatus Rescue/EMS CHEVY TAHOE 1996	U1608		
1580	U1627 2008 FORD F-550 1289855	2	APPF	Apparatus - Fire FORD1 F550		0	
1171	U1637 (GONE NO LONGER INVENTORY) 2 1993 ZU1637 2FTHF25M1PCA6398	2	APPR	Apparatus Rescue/EMS FORD1 F250XL			
1615	Vizio 24" LCD TV 1617 office 0	HQ	OFFC	Office Equipment-Electrical			

1614	Vizio 32" LCD TV 1601 office	HQ	OFFC	Office Equipment-Electrical				
	0							
1583	WAHER ST. 2	2	STEQ	STATION EQUIPMENT	MAY		0	ST2
1165	WATERTENDER 1 SCCWT1	1	APPF	Apparatus - FirePIERC	NAVISTAR		1999	
				1HTGLAHT3YH30972				
1365	WATERTENDER 2 SCCWT2	2	APPF	Apparatus - FirePIERC	NAVISTAR		2001	
				1HTGLAHT22H520282				
1280	WEED TRIMMER ST2	2	STEQ	STATION EQUIPMENT	ECHO	SRM231		0
	02002623							
1661	WEEDEATER LAWN MOWER ST3	3	STEQ	STATION EQUIPMENT				
	0							
1428	ZOLL BASE CHARGER ST3	3	MEDEQ	Medical Equipment	ZOLL			0
	ST3 H03H16741							
01421	ZOLL BIPH ECG MONITOR/DEFIB	2	MEDEQ	Medical Equipment				0
	E-2 TO3F48275							
01422	ZOLL ECG MONITOR/DEFIB	2	MEDEQ	Medical Equipment				0
	E-2 TO3F48246							
01423	ZOLL ECG MONITOR/DEFIB		MEDEQ	Medical Equipment				0
	T03F48277							
01424	ZOLL ECG MONITOR/DEFIB	2	MEDEQ	Medical Equipment				0
	SQD 17 T03F48273							
01425	ZOLL ECG MONITOR/DEFIB		MEDEQ	Medical Equipment				0
	T03F48274							
1524	ZOLL MONITOR 1681	31	MEDEQ	Medical Equipment	ZOLL	M SERIES		0
	1681 CEO197							
1425	ZOLL MONITOR E-3	3	MEDEQ	Medical Equipment	ZOLL	M SERIES		0
	E-3 TO3F48274							

inv_id	descript location	station serial_no	inv_class	descript_b	make	model	year	unit
000001				0				
000002				0				
1579	1983 VAN PELT LACCER TRUCK T-2 088356		2	APPF Apparatus - Fire	VAN PELT			75 FT. 0
1628	2 DRAWER BEIGE FILE CAB ST. 0 ST2	2 OFFICE		out of servie	2	STEQ		STATION EQUIPMENT
1627	2 DRAWER FILE CABINET BEIGE ST. 0 ST2	2 INSPEC			2	STEQ		STATION EQUIPMENT
1607	3 drawer hutch cabinet athey office	HQ		OFFF Office Furniture				0
1449	3 WAY MANIFOLD E-4 0 E-4 2582	2		HOSE Hose/Fitting/Accessory	CASCADE			REDHEAD
1446	3-WAY MAINFOLD 0 SCCE1 E-1 1446	1		HOSE Hose/Fitting/Accessory	CASCADE			5" (3) 2.5
1528	4 DRAWER BEIGE FILE CAB. ST.2 ST2	2		STEQ				STATION EQUIPMENT 0
1609	4 drawer file cabinet (1) Athey office	HQ		OFFF Office Furniture				0
1625	4 DRAWER FILE CABINET (1) BLACK ST.2 0 ST2	2		STEQ				STATION EQUIPMENT
1610	4 drawer file cabinet (2) Athey office	HQ		OFFF Office Furniture				0
1626	4 DRAWER FILE CABINET (2) ST. 2 0 ST2	2		STEQ				STATION EQUIPMENT
1606	5 drawer file cabinet (2) HQ	HQ		OFFF Office Furniture			0	HQ
1605	5 drawer file cadinet HQ	HQ		OFFF Office Furniture				0
1637	AIR BAG MANIFOLD E-3 E-3	3		RESC Rescue Equipment				0

122	AIR BAG REGULATOR E-2 E-3	3	RESC	Rescue Equipment				0
1416	AIR CHISEL E2 02297E	2	RESC	Rescue Equipment	AJAX	711-RK	0	E-2
1413	AIR CONTROL KIT E-2 P/N228900	2	RESC	Rescue Equipment	PARA	MAXIFORCE		0
1056	AIR HAMMER 1681 1681 0347A348	31	RESC	Rescue Equipment	AJAX	CHIC PH		0
88	AIR REGULATOR 1681 1681	31	RESC	Rescue Equipment			0	
1415	AJAX AIR CHISEL BOX E-4 022530		RESC	Rescue Equipment	AJAX	711-RK	0	
1158	AJAX AIR HAMMER E-4 E-4 0347A306	1	RESC	Rescue Equipment	AJAX	CP9311	0	
1159	AJAX AIR REG E4 E-4 0910	1	RESC	Rescue Equipment	AJAX	AIR REGO		
1466	B1617 F250 4WD B1617	1	CMMD	Command Vehicles	FORD1	F250 4WD		2003
1445	BALL INLET VALVE E-1 PS 0 E-1 A468513	1	HOSE	Hose/Fitting/Accessory	TFT	AB8NX-NX		
1582	BALL INLET VALVE E-2 1582 0 E-2 A519984	2	HOSE	Hose/Fitting/Accessory	TFT	AB8NX-NX		
1441	BALL INLET VALVE E-4 E-4 A468492	2	HOSE	Hose/Fitting/Accessory	TFT	AB8NX-NX		0
1443	BALL INLET VALVE E2 PS2 E-2 a468503		HOSE	Hose/Fitting/Accessory	TFT	AB8NX-NX		0
1444	Ball Inlet Valve RESERVE2 RESERVE a-468458		HOSE	Hose/Fitting/Accessory	TFT	ab8nx-nx		0
1440	BALL INLET VALVE T2 T-2 A468514	2	HOSE	Hose/Fitting/Accessory	TFT	AB8NX-NX		0
1683	Bendix King HT olk PERS 0942271		RADIO	Radio Equipment	BK	gph5102xcmd		0

1707	CharGriller BBQ Station	3	3	FACEQ	Facility Equipment			0
	ST3							
1514	CIRCULAR SAW E-2	2		SAWS	SAWS CIRC AND CHAIN STIHL	TS460		0
	E-2 162501560							
1515	Circular Saw E-33			SAWS	SAWS CIRC AND CHAIN STIHL	TS460		0
	163217708							E-3
1566	CRAFTSMAN AIR COMPRESSOR	ST3	3	STEQ	STATION EQUIPMENT			
	0 ST3 28816015455							
1662	CRAFTSMAN HEDGETRIMMER	3		STEQ	STATION EQUIPMENT			0
	ST3							
1552	DELL LAPTOP ST2 CAPTAINS CLOSET	2		COMP	Computer Equipment	DELL		PPO1L
	0 CN-04P240-4864C-35K6							
1702	desk (1) front office	HQ	OFFF		Office Furniture		0	HQ
1703	desk (2) front office	HQ	OFFF		Office Furniture		0	HQ
1666	DIRECT TV SAT DISH AND RECEIVER	ST3	3	STEQ	STATION EQUIPMENT			
	0 ST3							
1499	dishwasher st. 2	2		SAPPL	Station Appliances	hotpoint		0
1699	Dry Chemical Extinguisher 20ABC			RESC	Rescue Equipment			
	0							
1584	DRYER STATION 2	2		STEQ	STATION EQUIPMENT	MAY		0
	ST2							
1676	Echo GT weed ezter	1		STEQ	STATION EQUIPMENT	gt		0
	ST1 s09911019025							
1660	ECHO STRING TRIMMER3			STEQ	STATION EQUIPMENT			0
	ST3							
1187	ENGINE 171 no longer have	2		APPF	Apparatus - Fire			0
								ZSCC17
1039	ENGINE 2	2		APPF	Apparatus - Fire	PIERC Dash 1998	SCCE2	
	4PICT02S2WA000787							

1401	ENGINE 3	3	APPF	Apparatus - FirePIERC	DASH	2002	SCCE3		
	4PICT02S23A002762								
1140	ENGINE 4	2	APPF	Apparatus - FirePIERC	Arrow	1994	SCCE1	STA2	
	4PICA0256RA00561								
1195	EQUIP ROOM AIR COMPRESSOR2		INVN	Generalized Inventory					0
1668	EXTERNAL HARD DRIVE ST3	3	COMP	Computer Equipment					0
	ST3								
1671	FELLOWES LAMINATOR ST3	3	OFFC	Office Equipment-Electrical					
	0	ST3							
1624	FELLOWES PAPER SHREDDER ST.2	2	STEQ	STATION EQUIPMENT					
	0	ST2							
1617	FORD PICKUP B-1617	HQ	CMMD	Command Vehicles	FORD1	F350		0	
	B1617								
1585	FREEZER STATION 2	2	STEQ	STATION EQUIPMENT					0
	ST2								
1901	Garmin E-2	2	RADIO	Radio Equipment	GAR	255	0		E-2
1903	Garmin E-3	3	RADIO	Radio Equipment	GAR	255	0		E-3
	2EW224512								
1620	GARMIN E2	2	ENGEQUIP	ENGINE EQUIPMENT	GAR	NUVI 760			0
	E-2								
1619	GARMIN GPS MAP 765	HQ	ENGEQUIP	ENGINE EQUIPMENT					0
	B1617								
1630	Garmin Nuvi 660	2	RADIO	Radio Equipment	GAR	nuvi 660			0
	SQD 17 17a097092								
1642	GARMIN NUVI GPS E-3	3	ENGEQUIP	ENGINE EQUIPMENT	GAR	NUVI 760			
	0	E-3	174A496669						
1902	Garmin WT-2	2	RADIO	Radio Equipment	GAR	255	0		WT 2
1623	GAS METER E-2	2	ENGEQUIP	ENGINE EQUIPMENT	IS	M40	0		
	E-2								

1644	GAS METER M-40 E-3 E-3 09061KJ-027	3	ENGEQUIP	ENGINE EQUIPMENT	IS	M40	0
1557	GATEWAY COMP TOWER ST3 0 ST3 0039038814	3	COMP	Computer Equipment	GATE	E-SERIES	
1562	GATEWAY LCD MONITOR CAPTAINS DESK GATE LCD 0 ST1 M137CBON00486	1	OFFC	Office Equipment-Electrical			
1670	GATEWAY LCD MONITOR ST3 ST3	3	COMP	Computer Equipment			0
1564	GATEWAY TOWER COMP OFFICE ST. 2 SERIES 0 0040577405	2	COMP	Computer Equipment	GATE	E	
1555	GATEWAY TOWER COMPUTER CAPT. ST. 2 E-SERIES 0 0034693385	2	COMP	Computer Equipment	GATE		
1639	GRAB CHAIN E-3 E-3	3	RESC	Rescue Equipment			0
1176	gruman 171 no longer have		APPF	Apparatus - Fire			0 ZSCC17
01570	Hand Held Radio ST1 0907258		RADIO	Radio Equipment	BK	GPH CMD	0
01571	Hand Held Radio ST1 0907260		RADIO	Radio Equipment	BK	GPH CMD	2009
01572	Hand Held Radio 0907263		RADIO	Radio Equipment	BK	GPH 5102x	2009
01674	Hand Held Radio ST1 0907262	1	RADIO	Radio Equipment	BK	GPH CMD	2009
1420	Handie Talkie Bendix King 0 0380075		HQ	RADIO Radio Equipment	BK	EPH 5102X	
1602	Healthrider elliptical ST2 elhr59909-286079	2	FACEQ	Facility Equipment	HEALTHR	H95e	0
1657	HEALTHRIDER TREADMILL ST3 ST3	3	STEQ	STATION EQUIPMENT			0
1659	HOMELITE BLOWER ST3 ST3	3	STEQ	STATION EQUIPMENT			0

1180	HOMELITE LEAF BLOWER ST2	2	2	STEQ	STATION EQUIPMENT	HOMELITE		
	D25MHV	0			MA3050533			
1698	Honda EV1000 Generator St. 2	2	2	RESC	Rescue Equipment	HONDA EV1000 0		
	EZGA1233695							
1155	HONDA GENERATOR	2		RESC	Rescue Equipment	HONDA EM 650 0		
	T-2 EA3-1131921							
1049	HONDA GENERATOR 1681		31	RESC	Rescue Equipment	HONDA	0	
	1681							
<u>1181</u>	HONDA PORTABLE GENERATOR WT-1		1	ENGEQUIP	ENGINE EQUIPMENT	HONDA		
	EU10000 WT-1				EZGA-1033641			
1452	HOSE ROLLER	2		HOSE	Hose/Fitting/Accessory	CASCADE	11498	0
	16							
1242	HOTPOINT REFER ST3	3		STEQ	STATION EQUIPMENT		0	
	ST3							
1553	HP 7410 PRINTER ST.2	2		OFFC	Office Equipment-Electrical	HP	7410	0
	MY510J82JM							
1673	HP Compaq 8000 Elite (1)			COMP	Computer Equipment	HP	8000 Elite	
	0 MXL0201B4T							
1674	HP COMPAQ 8000 ELITE (2)			COMP	Computer Equipment	HP	8000 ELITE	
	0 MXL0201B4V							
1680	HP DEsktop MH HQ SSA office	HQ		COMP	Computer Equipment	HP	compaq 8000	
	0 HQ mxc12706xr							
1663	HP OFFICE JET PRINTER 6500	ST3	3	COMP	Computer Equipment	HP	6500	
	0 ST3							
1567	HP PRINTER STATION 1 OFFICE	1		COMP	Computer Equipment	HP	LASER1312	
	0 ST1 CNB883V84W							
01475	HT PORTABLE RADIO	1		RADIO	Radio Equipment	BK	DPH	2005
	449116							
01476	HT PORTABLE RADIO	2		RADIO	Radio Equipment	BK	DPH	2005
	44953							
01477	HT PORTABLE RADIO	1		RADIO	Radio Equipment	BK	DPH	2005
	446558							

1072	HURST LARGE RAM T2 T-2 8841M6H2855	2	RESC	Rescue Equipment	HURST LARGE RAM	0
1050	HURST LONG RAM E-4 E-4 77392	2	RESC	Rescue Equipment	HURST JL-LR	0
1650	HURST LONG RAM OLDER STYLE 0 1681	1681	31	RESC	Rescue Equipment	HURST
90	Hurst Power Unit E-2 00121113	2	RESC	Rescue Equipment	HURST Mini Mate	0
171	HURST POWER UNIT 0 1681	1681	31	RESC	Rescue Equipment	HURST MINI MATE
1068	HURST POWER UNIT E-4 E-4 4720	2	RESC	Rescue Equipment	HURST GVX1200	
170	HURST POWER UNIT OTS STATION 1 MATE 0 00128584	1	RESC	Rescue Equipment	HURST MINI	
1148	Hurst Power Unit squad 17 SQD 17 000976	2	RESC	Rescue Equipment	HURST gvx120	0
176	HURST POWER UNIT STATION 1 OTS 0 17437	1	RESC	Rescue Equipment	HURST ML-28	
169	Hurst power unit T2 T-2	2	RESC	Rescue Equipment	HURST mini mate	0
214	HURST SHORT RAM E-3 18927	3	RESC	Rescue Equipment	HURST T-41	0
211	HURST SHORT RAM 1681	1681	31	RESC	Rescue Equipment	HURST
1053	HURST SHORT RAM E4 E-4 77369	2	RESC	Rescue Equipment	HURST JL-SP	0
1071	HURST SHORT RAM E4 E-4 56966B	2	RESC	Rescue Equipment	HURST JL-SRAM	0
1149	HURST SHORT RAM SQ17 SQD 17 81658	2	RESC	Rescue Equipment	HURST JL-LR	0
213	HURST SMALL RAM E-1 E-1 18926	1	RESC	Rescue Equipment	HURST T41	0

1150	HURST SMALL RAM SQUAD 17 SQD 17 82269			RESC	Rescue Equipment	HURST JL- SR	0	
209	HURST SPREADER 1681 31 1681			RESC	Rescue Equipment	HURST	0	
1051	HURST SPREADER E4 2 E-4 78752			RESC	Rescue Equipment	HURST JL-SP	0	SCCE4'
175	HURST SPREADER STATION 3 OTS 0 E-3 17434		2	RESC	Rescue Equipment	HURST ML - 28		
134	HURST SPREADERS 134 2 T-2			RESC	Rescue Equipment	HURST CUTTERS	0	
1069	HURST SPREADERS E4 2 E-4 1381			RESC	Rescue Equipment	HURST JL-SPREAD	0	
1152	HURST SPREADERS SQUAD 17 2 0 SQD 17 81751			RESC	Rescue Equipment	HURST JL-SPREADR		
177	HURST SPREADERS STATION 2 2 E-2 17432			RESC	Rescue Equipment	HURST ML-28	0	
1905	Huskavarna chainsaw E-3 E-3 8080522		3	SAWS	SAWS CIRC AND CHAIN	HUS	365	0
172	HUSRT POWER UNIT STATION 3 3 0 E-3 00305888			RESC	Rescue Equipment	HURST MINI MATE		
1704	hutch front office HQ	OFFF			Office Furniture		0	HQ
1559	HYDRANT TEST GAUGE ST.2 2 0 17016			HOSE	Hose/Fitting/Accessory	AKRON FK360GFE		
1706	Ice Machine Station 2 2 ST2			FACEQ	Facility Equipment		0	
1665	INSIGNIA DVD PLAYER ST3 ST3		3	STEQ	STATION EQUIPMENT			0
1591	JVC RECEIVER STATION 2 2 ST2			STEQ	STATION EQUIPMENT			0
1594	JVC VCR STATION 2 TRAINING ROOM 0 ST2		2	STEQ	STATION EQUIPMENT			

1711	Kenmore Dryer 3	SAPPL	Station Appliances	KENMORE	6000	2012	
	ST3						
1664	KENMORE REFRIDGERATOR ST3 3	STEQ	STATION EQUIPMENT				0
	ST3						
1403	Kenwood Mobile Base radio E-3 3	RADIO	Radio Equipment	KEN			0
	E-3						
1631	Kenwood Mobile Radio Squad 17 2	RADIO	Radio Equipment	KEN			
	0 SQD 17						
1636	Kenwood Mobile Radio WT-2 2	RADIO	Radio Equipment	KEN			0
	WT 2						
1656	KIRKLAND DEEP FREEZER 3	STEQ	STATION EQUIPMENT				0
	ST3						
1595	KNOX PROJECTOR SCREEN STATION 2 TRAININ 2	STEQ	STATION EQUIPMENT				
	0 ST2						
1527	KODAK DIGITAL CAMERA B1617 HQ	ENGEQUIP	ENGINE EQUIPMENT	KODAK			
	EZSHARE 0 B1617	KCGET52690755					
1525	KODAK DIGITAL CAMERA E1 1	COMP	Computer Equipment	KODAK C330			0
	E-1 KCGET52703943						
1237	LABEL MAKER BROTHER3	OFFC	Office Equipment-Electrical				0
	ST3						
1247	LAMINATOR ST. 2 2	OFFC	Office Equipment-Electrical	ROYAL PRA-3000CL			
	0 9402443						
02	LAND-STATION 2-10810 NO NAME UNO 2	INVN	Generalized Inventory				
	0						
118	Large Ram OTS STATION 3 3	RESC	Rescue Equipment	HURST T59			0
	E-3 18919						
1554	LCD MONITOR ST. 2 CAPTAIN 2	OFFC	Office Equipment-Electrical	STAP SP9106			
	0 9126CVA005121						
1497	LCD PROJECTOR ST.2 CAPTAINS CLOSET 2	COMP	Computer Equipment	EPSON EMP-			
	SIH 0 FWDG4Y6725F						
1677	Lifepack 100 AED 1617 HQ	MEDEQ	Medical Equipment	LP 100			0
	B1617 38885513						

1694	Lifepack 15 - E1681 ST31	31	MEDEQ Medical Equipment	LP	15	0
1690	Lifepack 15 - Engine 1 E-1 38996799	1	MEDEQ Medical Equipment	LP	15	0
1686	Lifepack 15 - Engine 2 ST2 38996793	2	MEDEQ Medical Equipment	LP	15	0
1692	Lifepack 15 - Engine 3 ST3 38996802	3	MEDEQ Medical Equipment	LP	15	0
1688	Lifepack 15 - Squad 17 ST2 38896800	2	MEDEQ Medical Equipment	LP	15	0
1687	Lifepack 15 - Truck 2 ST2 38996809	2	MEDEQ Medical Equipment	LP	15	0
1689	Lifepack 15 charger station 2 ST2 lp15s04647	2	MEDEQ Medical Equipment	LP	charger	0
1691	Lifepack battery charger - Station 1 0 ST1 lp15s04630	1	MEDEQ Medical Equipment	LP	charger	0
1695	Lifepack charger - St. 3131 ST31	3	MEDEQ Medical Equipment	LP	charger	0
1693	Lifepack charger - Sttion 3 ST3 lp15f04646	3	MEDEQ Medical Equipment	LP	charger	0
1474	LINKSYS ROUTER ST3 ST3	3	COMP Computer Equipment			0
1634	Long Strut Rescue 42 squad 17 SQD 17	2	RESC Rescue Equipment	RES42		0
1473	LYNKSYS2 CGN10D433614		COMP Computer Equipment	LYNK		0
1643	MAGELLAN GPS3 E-3		ENGEQUIP	ENGINE EQUIPMENT		0
1498	MAYTAG DRYER ST3 ST3	3	STEQ	STATION EQUIPMENT		0
1558	MAYTAG WASHER ST3 ST3	3	STEQ	STATION EQUIPMENT		0

SCBA

1201	SCBA COMP	2 SCBA	SCBA EQUIP
1316	SCBA HARNES	HQ SCBA	SCBA EQUIP
1317	SCBA BOTTLE	HQ SCBA	SCBA EQUIP
1464	SCBA SUPP	2 SCBA	SCBA EQUIP
1576	MSA SCBA	2 SCBA	SCBA EQUIP
1577	MSA SCBA	2 SCBA	SCBA EQUIP
1578	MSA SCBA	2 SCBA	SCBA EQUIP
1952	MSA SCBA	1 SCBA	SCBA EQUIP
1953	MSA SCBA	1 SCBA	SCBA EQUIP
1954	MSA SCBA	1 SCBA	SCBA EQUIP
1955	MSA SCBA	1 SCBA	SCBA EQUIP
1956	MSA SCBA	2 SCBA	SCBA EQUIP
1957	MSA SCBA	2 SCBA	SCBA EQUIP
1958	MSA SCBA	2 SCBA	SCBA EQUIP
1959	MSA SCBA	2 SCBA	SCBA EQUIP
1960	MSA SCBA	SCBA	SCBA EQUIP
1961	MSA SCBA	2 SCBA	SCBA EQUIP
1962	MSA SCBA	5 SCBA	SCBA EQUIP
1963	MSA SCBA	5 SCBA	SCBA EQUIP
1964	MSA SCBA	SCBA	SCBA EQUIP
1965	MSA SCBA	2 SCBA	SCBA EQUIP
1966	MSA SCBA	1 SCBA	SCBA EQUIP
1968	MSA SCBA	B1617	SCBA EQUIP
1969	MSA SCBA	4 SCBA	SCBA EQUIP
1970	MSA SCBA	5 SCBA	SCBA EQUIP
1971	MSA SCBA	4 SCBA	SCBA EQUIP
1972	MSA SCBA	2 SCBA	SCBA EQUIP
1973	MSA SCBA	4 SCBA	SCBA EQUIP
1974	MSA SCBA	4 SCBA	SCBA EQUIP
1975	MSA SCBA	2 SCBA	SCBA EQUIP

1976	MSA SCBA	2 SCBA	SCBA EQUIP
1977	MSA SCBA	2 SCBA	SCBA EQUIP
1978	MSA SCBA	2 SCBA	SCBA EQUIP
1979	MSA SCBA	5 SCBA	SCBA EQUIP
1980	MSA SCBA	1 SCBA	SCBA EQUIP
1981	MSA SCBA	3 SCBA	SCBA EQUIP
1982	MSA SCBA	2 SCBA	SCBA EQUIP
1983	MSA SCBA	3 SCBA	SCBA EQUIP
1984	MSA SCBA	2 SCBA	SCBA EQUIP
1985	MSA SCBA	3 SCBA	SCBA EQUIP
1986	RIC PK MSA	5 SCBA	SCBA EQUIP
1987	RIC PK MSA	1 SCBA	SCBA EQUIP
1988	RIC PK MSA	3 SCBA	SCBA EQUIP
1989	RIC PK MSA	2 SCBA	SCBA EQUIP
1990	RIC PK MSA	2 SCBA	SCBA EQUIP
OJ22189	SCBA BOTTLE	SCBA	SCBA EQUIP

RESCUE

87 Paratech	1 Resc	Resc Equip
88 Air Reg	31 Resc	Resc Equip
90 Hurst Power	2 Resc	Resc Equip
118 LRG Ram	3 Resc	Resc Equip
121 Sm Ram	2 Resc	Resc Equip
122 Air Bag	3 Resc	Resc Equip
134 Hurst SPR	2 Resc	Resc Equip
138 Hurst Cutter	2 Resc	Resc Equip
143 Hurst LAR	2 Resc	Resc Equip
152 Step Chock	2 Resc	Resc Equip
153 Step Chock	1 Resc	Resc Equip
163 Resc 42	3 Resc	Resc Equip
164 Resc 42	31 Resc	Resc Equip
169 Hurst Power	2 Resc	Resc Equip
170 Hurst Power	1 Resc	Resc Equip
171 Hurst Power	31 Resc	Resc Equip
172 Hurst Power	3 Resc	Resc Equip
175 Hurst SPR	2 Resc	Resc Equip
176 Hurst Power	1 Resc	Resc Equip
177 Hurst SPR	2 Resc	Resc Equip
179 Hurst Cutter	2 Resc	Resc Equip
180 Hurst Cutter	3 Resc	Resc Equip
183 Step Chock	3 Resc	Resc Equip
185 Step Chock	2 Resc	Resc Equip
186 Step Chock	1 Resc	Resc Equip
189 Step Chock	2 Resc	Resc Equip
208 Hurst Cutter	31 Resc	Resc Equip
209 Hurst SPR	31 Resc	Resc Equip
210 Hurst Cutter	1 Resc	Resc Equip
211 Hurst SHC	31 Resc	Resc Equip

212	Hurst LAR	1 Resc	Resc Equip
213	Hurst SM	1 Resc	Resc Equip
214	Hurst SHC	3 Resc	Resc Equip
1048	PPV Blow	2 Resc	Resc Equip
1049	Honda GE	31 Resc	Resc Equip
1050	Hurst LAR	2 Resc	Resc Equip
1051	Hurst SPR	2 Resc	Resc Equip
1053	Hurst SHC	2 Resc	Resc Equip
1056	Air Ham	31 Resc	Resc Equip
1066	Paratech	31 Resc	Resc Equip
1068	Hurst Power	2 Resc	Resc Equip
1069	Hurst SPR	2 Resc	Resc Equip
1070	Hurst Cutter	2 Resc	Resc Equip
1071	Hurst SHC	2 Resc	Resc Equip
1072	Hurst LAR	2 Resc	Resc Equip
1126	Tip Attach	2 Resc	Resc Equip
1148	Hurst Power	2 Resc	Resc Equip
1149	Hurst SHC	2 Resc	Resc Equip
1150	Hurst Sm Ram	SC Resc	Resc Equip
1151	Hurst Cutter	2 Resc	Resc Equip
1152	Hurst SPR	2 Resc	Resc Equip
1153	Tip Attach	2 Resc	Resc Equip
1154	Tempest B	1 Resc	Resc Equip
1155	Honda GE	2 Resc	Resc Equip
1158	Ajax Air Ham	1 Resc	Resc Equip
1159	Ajax air Reg	1 Resc	Resc Equip
1385	Thermal	1 Resc	Resc Equip
1386	Thermal	2 Resc	Resc Equip
1387	Thermal	3 Resc	Resc Equip
1413	Air Control	2 Resc	Resc Equip
1414	Paratech	1 Resc	Resc Equip

1415 Ajax Air Chisel	Resc	Resc Equip
1416 Air Chisel	2 Resc	Resc Equip
1419 Milwak	2 Resc	Resc Equip
1431 Tempest B	3 Resc	Resc Equip
1516 Stihl Circ	2 Resc	Resc Equip
1518 Ric Pack	3 SCBA	Resc Equip
1519 Ric Pack	2 SCBA	Resc Equip
1520 Ric Pack	1 SCBA	Resc Equip
1521 Ric Pack	2 SCBA	Resc Equip
1522 Ric Pack	2 SCBA	Resc Equip
1575 Ram	2 Resc	Resc Equip
1633 O'Connel	2 Resc	Resc Equip
1635 Short Strut	2 Resc	Resc Equip
1637 Air Bag	3 Resc	Resc Equip
1638 Resc 42	3 Resc	Resc Equip
1639 Grab Chain	3 Resc	Resc Equip
1640 O'connel	3 Resc	Resc Equip
1646 Paratech	31 Resc	Resc Equip
1647 Step Chock	31 Resc	Resc Equip
1648 O'connel	31 Resc	Resc Equip
1650 Hurst Long	31 Resc	Resc Equip
1651 Resc 42	31 Resc	Resc Equip
1652 Resc 42	31 Resc	Resc Equip
1653 Resc 42	31 Resc	Resc Equip
1655 Thermal	31 Resc	Resc Equip
1698 Honda EV1	2 Resc	Resc Equip
1699 Dry Chem	Resc	Resc Equip
1700 H2O Exting	Resc	Resc Equip

152 Step choc	2 Resc	Resc Equip ↵
153 Step Choc	1 Resc	Resc Equip ↵
169 Hurst Power	2 Resc	Resc Equip ↵
183 Step Choc	3 Resc	Resc Equip ↵
186 Step Choc	1 Resc	Resc Equip ↵
189 Step Choc	2 Resc	Resc Equip ↵
209 Hurst SPR	31 Resc	Resc Equip ↵
211 Hurst SHC	31 Resc	Resc Equip ↵
213 Hurst SM	1 Resc	Resc Equip ↵
214 Hurst SHC	3 Resc	Resc Equip ↵
1051 Hurst SPR	2 Resc	Resc Equip ↵
1053 Hurst SHC	2 Resc	Resc Equip ↵
1071 Hurst SHC	2 Resc	Resc Equip ↵
1126 Tip Atach	2 Resc	Resc Equip ↵
1149 Hurst SHC	2 Resc	Resc Equip ↵
1150 Hurst SM Ram	SC Resc	Resc Equip ↵
1153 Tip Atach	2 Resc	Resc Equip ↵
1154 Tempest B	1 Resc	Resc Equip ↵
1385 Thermal I	1 Resc	Resc Equip ↵
1386 Thermal I	2 Resc	Resc Equip ↵
1387 Thermal I	3 Resc	Resc Equip ↵
1431 Tempest B	3 Resc	Resc Equip ↵
1516 Stihl Circ	2 Resc	Resc Equip ↵
1647 Step Choc	31 Resc	Resc Equip ↵
1655 Thermal I	31 Resc	Resc Equip ↵

88 air reg	31 resc	Resc Equip*
90 Hurst Power	2 resc	Resc Equip*
122 air bag	3 resc	Resc Equip*
138 hurst cut	2 resc	Resc Equip*
143 hurst Lar	2 resc	Resc Equip*
170 hurst power	1 resc	Resc Equip*
171 hurst power	31 resc	Resc Equip*
176 hurstpower	1 resc	Resc Equip*
179 hurst cut	2 resc	Resc Equip*
180 hurst cut	3 resc	Resc Equip*
208 hurst cut	31 resc	Resc Equip*
210 hurst cut	1 resc	Resc Equip*
212 Hurst Lar	1 resc	Resc Equip*
1050 hurst Lan	2 resc	Resc Equip*
1056 air ham	31 resc	Resc Equip*
1068 hurst power	2 resc	Resc equip*
1070 hurst cut	2 resc	Resc Equip*
1072 hurst Lar	2 resc	Resc Equip*
1148 hurst power	2 resc	Resc Equip*
1151 hust cut	2 resc	Resc Equip*
1158 ajax air ham	1 resc	Resc Equip*
1159 ajax air Reg	1 resc	resc equip*
1413 air contr	2 resc	Resc Equip*
1415 ajax air chisel	Resc	Resc Equip*
1416 air chisel	2 resc	Resc Equip*
1637 air bag	3 resc	Resc equip*
1650 Hurst lon	31 resc	Resc Equip*

1. 87 Paratech	1 Resc	Resc Equip ↗
2. 121 Small Ram	2 Resc	Resc Equip ✓
3. 163 Resc 42	3 Resc	Resc Equip ✓
4. 164 Resc 42	31 Resc	Resc Equip ✗
5. 185 Step Chock	2 Resc	Resc Equip ✗
6. 1048 PPV Blow	2 Resc	Resc Equip ✗
7. 1066 Paratech	31 Resc	Resc Equip ✓
8. 1414 Paratech	1 Resc	Resc Equip ✓
9. 1419 Milwak	2 resc	Resc Equip ✗
10. 1518 Ric Pack	3 SCBA	Resc Equip ✗
11. 1519 Ric Pack	2 SCBA	Resc Equip ✓
12. 1520 Ric Pack	1 SCBA	Resc Equip ✗
13. 1521 Ric Pack	2 SCBA	Resc Equip ✗
14. 1522 Ric Pack	2 SCBA	Resc Equip ✗
15. 1575 Ram Fan	2 Resc	Resc Equip ✗
16. 1633 o'connel	2 Resc	Resc Equip ✗
17. 1635 Short Strut	2 Resc	Resc Equip ✗
18. 1638 Resc 42	3 Resc	Resc Equip ✗
19. 1640 o'connel	3 Resc	Resc Equip ✗
20. 1646 Paratech	31 Resc	Resc Equip ✗
21. 1648 o'connel	31 Resc	Resc Equip ✗
22. 1651 Resc 42	31 Resc	Resc Equip ✗
23. 1652 Resc 42	31 Resc	Resc Equip ✗
24. 1653 Resc 42	31 Resc	Resc Equip ✗
25. 1699 Dry chem ext	Resc	Resc Equip ✗

118 LRG Ram	3 Resc	Resc Equip t
134 Hurst SPR	2 Resc	Resc Equip t
172 Hurst POW	3 Resc	Resc Equip t
175 Hurst SPR	2 Resc	Resc Equip t
177 Hurst SPR	2 Resc	Resc Equip t
1049 Honda GE	31 Resc	Resc Equip t
1069 Hurst SPR	2 Resc	Resc Equip t
1152 Hurst SPR	2 Resc	Resc Equip t
1155 Honda GE	2 Resc	Resc Equip t
1698 Honda EV1	2 Resc	Resc Equip t

December 20, 2024

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

We have audited the financial statements of the governmental activities and major fund of South Santa Clara County Fire District (the District) for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 13, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by South Santa Clara County Fire District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended 2024. We noted no transactions entered into by South Santa Clara County Fire District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no pervasive or unusual risks determined based on the limited estimates over which District management and governance have control. The most sensitive estimates affecting the government-wide financial statements were:

Management's estimate of capital assets' useful lives, and the resulting depreciation expense, is based on the District's historical experience with previously used capital assets of similar type and classification, as well as standards used by other Fire Districts in the County. We evaluated the key factors and assumptions used to develop the estimated useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimates of equipment operating lease assets and liabilities are based on the formed calculations upon implementation of the lease standards. We evaluated the key factors and assumptions including the lease terms and interest rate used in discounting the future cash flows in determining that the right-of-use assets and corresponding lease liabilities are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of long-term debt in Note 6 to the financial statements – this footnote reflects the activity resulting from loan with the County.

Additionally, the disclosure of deferred inflows of resources in Note 9 identifies the reason for the adjustments made to the governmental fund statements on a modified accrual basis.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered difficulties in dealing with management in performing and completing our audit. There were delays in responses to some of our requests and several instances of missing documentation. At some points, it seemed unclear who really is managing the District, as we were not provided contact with any single person that ultimately had the comprehensive knowledge, skills, and experience to take full responsibility for the financial activity or reporting. We were forced to resort to inquire with multiple CAL FIRE and County personnel to collectively accomplish some individual tasks in completing the audit, which also prolonged the engagement.

There were several requests for cash receipts, accounts receivable, and vendor payables that had missing receipts, invoices, or agreements. It was difficult to complete our fieldwork testing as multiple requests were drawn out over several weeks, some of which were never resolved. If CAL FIRE is missing documentation on behalf of the District, it's uncertain if there's any other representatives from the District or County that are taking sufficient measures to monitor the performance of those charged with management responsibilities.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements, to the extent possible by approving the adjustment needed to reconcile County reports to the audited financial statements. The following audit adjustments were material to the financial statements:

- Reconcile beginning fund balances.
- Reclassify insurance proceeds to appropriate non-operating revenue for GAAP presentation.
- Adjust the estimated professional fee for services expense accrual to actual based on CAL FIRE issued invoices.
- Recognize inflows of resources for revenues that became available during the fiscal year, and defer the recognition of FY24 Q4 first responder contract revenues to FY25 due to delinquent payment in accordance with District policies.
- Record current year GASB 87 lease activity.
- Reclassify expenditures as capital outlay that were determined to meet District capitalization policies.
- Record current year governmental fund debt service expenditure.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 20, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The most significant agreement that drives this District's operations is the Cooperative Agreement with the California Department of Forestry and Fire Inspection (CAL FIRE). This agreement provides for fire protection services as authorized by Public Resources Code Section 4142, and identifies key personnel and positions. Of the various responsibilities defined in this agreement, accounting and financial reporting on behalf of the District appears to be excluded from the scope of work to be performed. Additionally, we were not provided any other contracts or documentation to support the fact that CAL FIRE is obligated to assign resources to the District that substantially covers the individual or collective personnel with sufficient skills, knowledge, and experience in financial reporting to be able to take responsibility for the financial statements and assist in the completion of the annual financial audit. Lastly, though many accounting functions are handled by the County, the County's level of involvement in the District's operations does not permit the County to take responsibility for the District's financial statements as well. Thus, absent any other hired or contracted management personnel, fiscal responsibilities and oversight should fall directly on the Board of Commissioners.

We have identified increased risk of misstatement or fraud over transactions for which there is lacking documented review and approvals. CAL FIRE employees are provided credit cards, access to secure forms, and provided authorization to process and sign submissions to the County on behalf of the District. CAL FIRE employees are able to process and approve expenditures, deposits, extend credit or debt, or otherwise incur liabilities on behalf of the District. Additionally, their wages, benefits, and other payroll-related costs are recorded and charged to the District in quarterly invoices. Currently, these quarterly CAL FIRE invoices only appear to be reviewed and approved by other CAL FIRE employees.

We strongly recommend a written process to document the detailed review of the contents of the significant charges accumulated by CAL FIRE employees by a Commissioner or County representative, and approve invoices prior to payment so that all amounts remitted are deemed appropriate by direct representatives of the District.

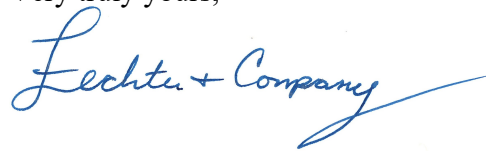
Other Matters

We applied certain limited procedures to the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board of Commissioners and management of South Santa Clara County Fire District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Fechter + Company". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

Fechter and Company
Certified Public Accountants

**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 each 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.

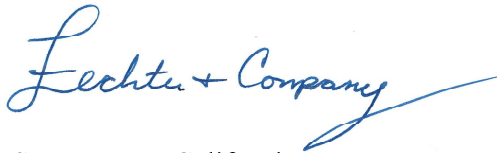
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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
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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, 77%, 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 13% 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
Assets:			
Current and other assets	\$ 6,383,611	\$ 5,256,952	21%
Capital and right-of-use assets, net	1,347,396	1,431,994	-6%
Total assets	<u>7,731,007</u>	<u>6,688,946</u>	16%
Liabilities:			
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%
Net position:			
Invested in capital assets, net of related debt	895,629	913,792	-2%
Restricted for fire capital expansion	718,326	557,151	29%
Unrestricted	<u>5,547,517</u>	<u>4,517,156</u>	23%
Total net position	<u>\$ 7,161,472</u>	<u>\$ 5,988,099</u>	20%

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There are no current or previous fund balance deficits. There was a \$84,598 decrease in the net invested in capital assets category of net position due to the depreciation and amortization 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 (9%) 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 \$1,191,994.

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><u>\$ 4,704,733</u></u>

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

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

The major expense for the District is the cost for personnel with the entirety of that being reimbursement for the services provided by CAL FIRE for administrative and operational personnel. CAL FIRE has secured a one-year extension with the labor bargaining unit. CAL FIRE has ratified a two-year agreement with the labor bargaining unit, 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
Assets	
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
Total Assets	7,731,007
Liabilities	
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
Total Liabilities	569,535
Net Position	
Investment in capital assets, net of related debt	895,629
Restricted	718,326
Unrestricted	5,547,517
Total Net Position	\$ 7,161,472

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

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Contributions and Grants	
Governmental Activities:				
Public Safety	\$ 6,925,422	\$ 335,437	\$ 110,000	\$ (6,479,985)
Total Governmental Activities	\$ 6,925,422	\$ 335,437	\$ 110,000	(6,479,985)
General Revenues:				
				6,637,700
				138,223
				203,673
				673,762
				7,653,358
				1,173,373
				5,988,099
				\$ 7,161,472

FUND FINANCIAL STATEMENTS

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

	General Fund	Special Revenue Fund	Total
Assets			
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	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 5,665,285</u>	<u>\$ 718,326</u>	<u>\$ 6,383,611</u>
Liabilities			
Accounts payable	<u>\$ 117,768</u>	<u>\$ -</u>	<u>\$ 117,768</u>
Total Liabilities	<u>117,768</u>	<u>-</u>	<u>117,768</u>
Deferred Inflows of Resources			
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>
Fund Balances			
Nonspendable	36,005	-	36,005
Restricted	-	718,326	718,326
Unassigned	<u>5,455,621</u>	<u>-</u>	<u>5,455,621</u>
Total Fund Balances	<u>5,491,626</u>	<u>718,326</u>	<u>6,209,952</u>
Total Liabilities and Fund Balances	<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
Revenues			
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
	<u>7,264,316</u>	<u>161,175</u>	<u>7,425,491</u>
Expenditures			
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
	<u>6,907,259</u>	<u>-</u>	<u>6,907,259</u>
Excess of Revenues over Expenditures	357,057	161,175	518,232
Other Financing Sources			
Gain on disposal of capital assets	673,762	-	673,762
	<u>1,030,819</u>	<u>161,175</u>	<u>1,191,994</u>
Fund Balances, Beginning of Year	<u>4,460,807</u>	<u>557,151</u>	<u>5,017,958</u>
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	\$ <u><u>981,410</u></u>
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South Santa Clara County Fire District
(A Component Unit of the County of Santa Clara, California)
Notes to Financial Statements
June 30, 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
(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 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:

- Nonspendable – Amounts that cannot be spent because they are either not in spendable form (i.e. prepaid expenses), legally, or contractually required to be maintained intact.
- 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.

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)

- Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (i.e. fund balance designations passed by Board resolution).
- Assigned – Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- Unassigned – All other spendable amounts; the residual classification for the general fund.

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.

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)

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.

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.

Leases

Leases are accounted for under GASB Statement No. 87 *Leases*, which requires a lessee to recognize a lease liability and an intangible right-to-use leased asset. The District uses a risk-free interest rate obtained from the U.S. Bond Treasury to calculate the lease liability and right-to-use asset at the onset or modification of a lease. Right-to-use leased assets are amortized over the lease term.

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 annual comprehensive financial report (ACFR), which can be obtained from the Santa Clara County Controller-Treasurer website at www.sccgov.org.

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

South Santa Clara County Fire District
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June 30, 2024

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.

South Santa Clara County Fire District
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Notes to Financial Statements
June 30, 2024

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
Governmental Activities:				
Non-depreciable capital assets:				
Land	\$ 64,620	\$ -	\$ -	\$ 64,620
Total non-depreciable capital assets	64,620	-	-	64,620
Depreciable capital assets:				
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
Accumulated Depreciation:				
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)
Total capital assets, net	<u>\$ 1,361,243</u>	<u>\$ (82,084)</u>	<u>\$ -</u>	<u>\$ 1,279,159</u>

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.

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

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</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>

During fiscal years ended June 30, 2024 and 2023, total amortization expense was \$2,514 and \$1,705, respectively; total interest expense was \$1,566 and \$1,622, respectively.

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

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.

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

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.

South Santa Clara County Fire District
(A Component Unit of the County of Santa Clara, California)
Notes to Financial Statements
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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		\$
Revenues				
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	402,673	13,673
Total Revenues	6,986,385	7,086,385	7,264,316	177,931
Expenditures				
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	709,853	3,718,334
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
Total Expenditures	10,474,309	14,056,534	6,907,259	7,149,275
Other Financing Sources				
Trasnfers in from other government	1,500,000	1,500,000	-	-
Gain on disposal of capital assets	-	-	673,762	673,762
Total Other Financing Sources	1,500,000	1,500,000	673,762	673,762
Net Change in Fund Balance	<u>\$(1,987,924)</u>	<u>\$(5,470,149)</u>	1,030,819	<u>\$ (6,297,582)</u>
Fund Balance, Beginning of Year			<u>4,460,807</u>	
Fund Balance, End of Year			<u>\$5,491,626</u>	

South Santa Clara County Fire District
Special Revenue Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended
June 30, 2024

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

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.

South Santa Clara County Fire District	Policy: 1011 Item 5.5
Subject: COMPANY 70 Policies and Procedures	REVISED: 2/1/2025

Purpose:

To provide Policies and Procedures for the operation of COMPANY 70 Volunteer

Firefighters. **Organization:**

- Establishment
COMPANY 70 was established by the authority of the South Santa Clara County Fire District Board of Fire Commissioners, and is under the direction of the Chief of the Department.
- Governing Body
The SSCCFD Board of Commissioners is the governing body of COMPANY 70.
- Rules, Regulations and Policy
COMPANY 70 is governed by the rules, regulations and applicable policies of the County of Santa Clara, South Santa Clara County Fire District, the California Department of Forestry and Fire Protection (CAL FIRE), and by this document.
- Knowledge of Rules
Every volunteer will be issued a complete copy of the Policies and Procedures of COMPANY 70 and is responsible to adhere to direction herein. Questions are to be routed through the chain of command.
- Appointed Officers
The Officers of COMPANY 70 will be one assigned Fire Captain from CAL FIRE and 3 COMPANY 70 lieutenants. Officers will be appointed by the Chief of the Department or designee.

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Board Chairperson: Ramon Lopez	

South Santa Clara County Fire District	Policy: 1011
Subject: COMPANY 70 Policies and Procedures	REVISED: 2/1/2025

Membership:

- Age
Applicants in COMPANY 70 must be at least (18) eighteen years of age at the time of approved membership appointment.
- Physical Exams
All members will be required to pass a physical examination corresponding to the CAL FIRE Respiratory Program (RPP) physical exam for acceptance into the program.
- Member Background and References
All member history will be reviewed through a background check using the CA Livescan system and references checked (CalHR PO-311 process) as part of new membership
- Company 70 members are required to participate in the RPP program as part of continued service in accordance with the CAL FIRE RPP Program Policy
- Conflict of Interest
A conflict of interest is defined as any activity, other than family or employment that restricts a member’s ability to comply with the attendance requirements.
- Discrimination
COMPANY 70 members will adhere to the non-discrimination policy as stated by the County of Santa Clara and to any future changes of that policy. (Vector Solutions)
<https://www.sccgov.org/sites/eod/Documents/policy-against-discrimination-harassment-retaliation.pdf>

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South Santa Clara County Fire District	Policy: 1011
Subject: COMPANY 70 Policies and Procedures	REVISED: 2/1/2025

Responsibilities:

It is the duty of COMPANY 70 members to:

- Follow the legitimate commands of department Chiefs, Officers, Supervisors and ECC personnel. See NWCG Incident Response Pocket Guide (IRPG) for assignment safety refusal guidelines.
- Obey all Federal, State, County, and local laws and ordinances while on duty.
- Operate all equipment in a safe and professional manner.
- Care for all department property (including issued equipment)
- Respond immediately to a designated assignment upon notification of call-out.
- Remain at your assigned duty station until all equipment is in service and COMPANY 70 has been released or reassigned by Incident Commander, a department chief officer, assigned station or ECC personnel.
- Wear department uniforms and equipment only for approved activities.
- Operate only the equipment for which they have been trained and authorized, including code 3 vehicle operations.
- The first non-probationary or senior member to arrive at the station following a call-out will be Designated as “Officer-In-Charge” and will be the leader of all other members who respond for the duration of the duty period or until relieved. The first responding code 3 driver will oversee the equipment needed to complete the assignment, including its occupants.
- Wear the appropriate Personal Protective Equipment (PPE) as directed equipment on all incidents.
- Return all district property within (7) seven days of resignation, retirement, leave of absence or immediately upon discharge from the department.
- Follow the applicable Policies and Procedures of SSCCFD, Santa Clara County and CAL FIRE.
- Meet attendance requirements as outlined in this document.
- Pass annual competency testing as outlined by the CAL FIRE HB 4064.
- Maintain a station uniform conforming to the CAL FIRE HB 1500 “Work Response Uniform” standards:

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Board Chairperson: Ramon Lopez

South Santa Clara County Fire District	Policy: 1011
Subject: COMPANY 70 Policies and Procedures	REVISED: 2/1/2025

- Shirt - Blue short sleeve - Attach issued patches 1/2“from top of shoulder seam.
- Pants - Blue
- Belt - Black; 2” Wide.
- Boots - Black; Medium 8” min. ankle; Black laces, NFPA 1977 compliant.
- T-shirts - Blue; Crew neck
- Nameplate - # 2 Silver (see ordering information) centered and flush with top right of pocket.
- Badge - (See ordering information) received after (1) one year probation.
- Collar Brass - Silver; 1” from end of and center of collar.
- Jacket - (optional) Blue
- EMT pins (optional)

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South Santa Clara County Fire District	Policy: 1011
Subject: COMPANY 70 Policies and Procedures	REVISED: 2/1/2025

Disciplinary Action:

COMPANY 70 will follow the applicable Progressive Discipline Procedures as outlined in CALFIRE HB 1090 and Vector Solutions.

Officers:

COMPANY 70 Officers will consist of one assigned CAL FIRE Captain and volunteer lieutenants. They will be responsible for enforcing all rules and regulations of the Department and COMPANY 70 Policies and Procedures. At least one Officer will attend all Fire Commissioner meetings. The Chief of the Department or designee will appoint officers, and a newly appointed officer will assume their offices immediately after appointment.

➤ **Fire Chief**

The CAL FIRE Santa Clara Unit Chief operational oversight

The South County Volunteers (SCV) are comprised of individuals who fill the following operational positions:

- SCV Admin Chief: providing direction on major projects or problem areas. providing policy guidance. This position will also be able to sign off volunteer driver endorsement and additional training with California State Fire Association programs. This position is an admin position only.
- SCV Assistant Chief: Day to Day Operations and has the responsibility to effectively recommend hiring, suspension, promotion, discharge, discipline, community outreach etc. This position is an admin position only.
- SCV Training Chief: This position will regulate training and make sure that all South County volunteers are following the training set forth by Cal Fire. They will schedule and coordinate training. This is a Non-Operational Field position
- SCV Captain: In coordination with the CAL FIRE IC, performs duties of a company officer. Directs suppression/rescue activities assigned to Volunteer Companies while on scene. Acts as qualified apparatus operator. Maintains supervisory responsibilities of subordinate South County Volunteer members assigned to him/her.
- SCV Apparatus Operator /Engineer: Drives and operates all pumping, aerial, and utility apparatus in the South County Volunteer inventory, as authorized. Has sufficient ability to pump basic attack and supply evolutions. Holds all necessary licenses to drive SSCCFD apparatus. Is

responsible for assuring operability and safety of a vehicle before operating. Assures that all occupants of their vehicle are seated and wearing a seat belt before moving said vehicle.

- SCV Firefighter: Performs basic firefighting, rescue, hazmat, and emergency medical service under direction from a company officer. Fully trained in SCBA use and structural and wildland firefighting operations. Direct supervision in accomplishing tasks are not required.
- SCV Probationary Firefighter: Has completed initial academy training yet lacks sufficient experience/knowledge to complete assignments independently.
Appointed Positions:

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Board Chairperson: Ramon Lopez

South Santa Clara County Fire District	Policy: 1011
Subject: COMPANY 70 Policies and Procedures	REVISED: 2/1/2025

Appointed Positions:

➤ Squad Leaders

Squad Leaders will be appointed by the Officers. The Squad Leaders must be active members, willing to take the assignment and not on probation. Squad Leaders will be responsible for the accountability and welfare of their assigned personnel as well as the following tasks:

- Public Information Assistant - The IA will have the responsibility of notifying the news media and other agencies of COMPANY 70 activities and upcoming events as well as maintain the www.SSCCFD.org website, Facebook page and other established social media sites. The Fire Chief or designee will approve the establishment of all social media sites and the release of all media prior to posting or disseminating for public consumption to assure compliance to the applicable Information and Social Media policies.
- Equipment Assistant - The EA is Responsible to organize all safety equipment required by COMPANY 70; including inventory, standard of inspection, care, maintenance and replacement of safety equipment. This assistant will work in coordination with the District assigned PPE officer. All identified deficiencies will be communicated to the COMPANY 70 Captain.
- Medical Assistant - The MA is responsible for the organization and distribution of the medical equipment and supplies required by COMPANY 70. This includes inventory, care and replacement supplies. This assistant will work in coordination with the District assigned medical supply officer.
- Apparatus Assistant - The AA is responsible to maintain a complete inventory of all fire apparatus equipment as outlined in the Apparatus Equipment Inventory. This assistant will work in coordination with the Station personnel the apparatus is assigned to.

Note: These positions will not carry the rank of an officer.

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Board Chairperson: Ramon Lopez

South Santa Clara County Fire District	Policy: 1011
Subject: COMPANY 70 Policies and Procedures	REVISED: 2/1/2025

Meetings:

- General Business Meetings
General Business Meetings are to be held quarterly. Members will be notified of the meetings by an Officer, either at a previous meeting, or by email.
- Special Meetings
A special meeting can be called at any time by an Officer, Chief of the Fire Department (or designee) or (3) three or more COMPANY 70 members.

Training / Drills:

There will be a minimum of two drills per month, one on a weekend (7 hours) and one on a weeknight (3 hours), unless circumstances dictate otherwise per a Company 70 Officer. Due to liability issues, non-members will not be allowed to participate in the drills.

There will be Annual training assigned on vector solutions

Equipment:

All members are required to care for all issued equipment and keep them in a clean and serviceable state. Equipment damaged must be turned in to the Equipment Assistant for replacement. Equipment damaged due to negligence, misuse or improper care, could result in the member being responsible for replacement costs or dismissal from the program. A pager and charger will be issued after member completes the minimum required Volunteer Firefighter Training. All members are required to obtain a uniform in accordance with the standards described under “Responsibilities” within (30) thirty days.

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South Santa Clara County Fire District	Policy: 1011
Subject: COMPANY 70 Policies and Procedures	REVISED: 2/1/2025

Attendance:

Members of COMPANY 70 are expected to attend all business meetings, special meetings, drill/trainings and functions. Any member who is absent from two consecutive business meetings, or drills/trainings within (1) one calendar year without specific authorization can be placed on inactive reserve status. A minimum of (90) ninety hours of training in a calendar year is required. Should a member not be able to attend a meeting or drill, they must inform an officer with the reason for their absence prior to the activity. Members are also required to respond to 25 % of all page-out calls within a (6) six-month period. Failure to respond to the minimum number of page-out calls and minimum training hours may result in the COMPANY 70 firefighter being placed on Inactive Reserve Status and/or dismissed from the program.

If the COMPANY 70 member is a full time paid firefighter with another department and is working a scheduled shift the day of scheduled training, or if a COMPANY 70 member is attending a Fire Academy, the requirement for attending training is excused.

Leave of Absence:

Members who are not able to respond to page-outs due to vacations, illness, work requirements, etc., may request a Leave of Absence by submitting a written request to any Officer. If approved by the Officers and the Chief of the Department or designee, the member’s position will be available to them upon their return. (Not to exceed (1) year from date of request)

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South Santa Clara County Fire District	Policy: 1011
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Application and Hiring Procedures:

➤ Applications

During non-hiring periods, interest cards will be available online at www.sccfd.org. The interest cards will be maintained on file for a period not to exceed (2) two years. When a hiring period occurs, potential applicants will receive a cover letter, an application, and a copy of the Policies and Procedures. New applicants will be reviewed by the officers of COMPANY 70 for compliance with Applicants Qualifications. Those who meet all said requirements will then receive a letter inviting them continue with the hiring process. Those who do not meet the requirements will be notified in writing, that their application has been denied and what deficiencies were identified. An applicant can submit additional credible documentation and will be reconsidered in the process.

➤ Applicants Qualifications

All applicants must meet the following criteria at the time of application:

- Must reside within the boundaries of the South Santa Clara County Fire District at time of acceptance. The boundaries are the east and west boundaries of Santa Clara County and between Metcalf Road, to the north and Highway 25 to the south.
- No post office boxes will be accepted as an address for any applicant.
- Must possess a valid California motor vehicle driver's license with all applicable endorsement, including a DOT Medical card as appropriate.
- Current DMV printout must be submitted at time of application.
- Must possess a valid Infant, Child and Adult CPR card.
- Must possess a valid Basic First Aid card.
- Must be (18) eighteen years of age or older.
- Must be able to satisfy USCIS I-9 requirements.
- Cannot be a convicted felon, have a lengthy misdemeanor record or have any DUI conviction. Final review of this item will be at the discretion of the Fire Chief.
- Must pass a physical examination within (30) thirty days of acceptance in COMPANY 70 or have proof of passing a physical examination within (3) three months prior to acceptance.
- Must continually be physically and mentally able to perform all the functions and duties

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of a firefighter as required by the South Santa Clara County Fire District.

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Subject: COMPANY 70 Policies and Procedures	REVISED: 09/17/18

➤ **Business Meetings**

Applicants continuing in the hiring process will be notified that they are invited to attend business meetings and the dates and times of those meetings. The applicant will not be allowed to participate in any COMPANY 70 drills during this time. Should any applicant participate at any COMPANY 70 drill, incident or other activity uninvited, their application can be immediately terminated.

➤ **Oral Boards**

The oral board will consist of (2) two to (4) four members from COMPANY 70 and at least (1) one CAL FIRE employee. The oral board will set the standards for the candidates, number of questions, scoring criteria, and the date and time for the candidates interview. All candidates will be notified by mail of their appointment interview. All candidates are expected to be prompt. Any candidate who misses their scheduled interview will not be allowed to continue in the hiring process. After candidates have met with the oral board, the members of that board will evaluate all candidates according to the set criteria and place those candidates on a ranking list for membership. Candidates will be granted membership on a probationary basis, per their rank on the list. This list will be valid for (1) year from the date of the last oral board and be utilized for current and future openings. All candidates will be notified of their status, in writing, within (30) thirty days of their board dates. The newly established probationary member will then make an appointment with the Equipment Assistant and will be issued their protective firefighting equipment and shoulder patches.

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Probation:

All appointed members to COMPANY 70 will have probationary period of (1) one year from their date of established membership. All probationary members will complete a mandatory training task book, and CALFIRE 4064 annual testing process before any ride along or call responses are permitted. All Probationary Members will also be required to complete a minimum of (2) two (10) ten-hour Station coverage shift per month for the first (3) three months following the minimum volunteer firefighter training. During the first year, the Probationary Member’s status will be reviewed by the Officers of COMPANY 70 on the 3rd, 6th, 9th and 12th month. Probationary Members can be discharged from COMPANY 70 for any of the following reasons:

- Falsification of any Fire District documents
- Any criminal offenses while on probation
- Conduct that reflects negatively on COMPANY 70 or the Fire District
- Disobeying the rules and regulations of the of the COMPANY 70 Policies and Procedures
- Insubordination
- Inactivity in COMPANY 70, including drills/training, meetings, and functions.
- Inability to perform required duties.
- Inability to function in a safe manner.
- Under the influence of drugs or alcohol on duty

At the end of (1) one year from the date of membership, the Probationary Member’s status will be evaluated by the Officers of COMPANY 70. If the reviewing committee feels that the candidate has performed up to the standards of COMPANY 70, and is willing to continue, they will be removed from probationary status and become a full member of COMPANY 70.

COMPANY 70 Activity Sheets must be completed and signed by a fulltime staff at the time the activity was performed. If cancelled enroute, the COMPANY 70 firefighter will continue to the nearest station and fill out an Activity Sheet to show proof of response. In the event that full-time staff is not at the fire station, the COMPANY 70 Captain will sign the activity sheet at their earliest convenience. Activity sheets need to be placed in the COMPANY 70 Captain’s box at their regular duty station. DO NOT place in the box if the crew at said station is in quarters after 2100 hours and will do so when reasonably practical during the hours of 0800 hours and 2100 hours.

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Arrival on Scene/Check in Policy

Upon arrival via personal vehicle to any general alarm scene or other incident scene:

The South County Volunteer member's initial responsibility will be to park their vehicle in a location that is not to interfere with the operation of any apparatus already on scene nor interfere with the arrival and/or operation of any apparatus arriving subsequently.

After parking and securing their vehicle in accordance with the above policy, the South County Volunteer member will don the appropriate PPE (as dictated by the nature of the general alarm) and proceed directly to the Incident Command post (ICP) to check in and await a duty assignment.

In the event that the South County Volunteer member is intercepted beforehand by a South County Volunteer Company Officer or other paid firefighter and instructed to assume a task, the South County Volunteer member shall inform the person assigning the task that they have not checked in with the IC and are not officially accounted for on the incident grounds. If the person assigning the task still insists upon the South County Volunteer member performing the assigned task, then the South County Volunteer member shall accept the assignment. However, the South County Volunteer member must either delegate check in with the IC to another responsible person or check in personally at the first available opportunity.

On Scene

For purposes of accountability the South County Volunteer member shall always remain in contact with their assigned supervisor. Tasks on the incident ground will only be accomplished under the order of this assigned supervisor. "Freelancing" will not be tolerated. The performance of tasks on the incident grounds outside the scope of assigned duty may result in disciplinary action up to and including dismissal from the South County Volunteer.

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Departure/Check Out Policy

The South County Volunteer member shall remain at the incident scene until completion of the incident and/or until formally relieved of duty by their appropriate supervising Company Officer.

In addition, the South County Volunteer member shall personally check out with the IC prior to departing the incident grounds, unless the notification can be delegated to another responsible person who shall make sure that the South County Volunteer member's departure has been noted. Strict adherence to the above-mentioned policy is mandatory to ensure that South County Volunteer be lost or in peril at the incident scene. In the event a South County Volunteer member delegates the notification of their departure to another responsible person, and that responsible person fails to notify the IC, then the departing South County Volunteer member will still be held personally accountable for the violation of Check Out Policy.

South County Volunteer Activity Sheets must be completed and signed by a South County Volunteer officer at the time the activity was performed. If cancelled enroute. The South County Volunteer firefighter will continue to the nearest station and fill out an Activity Sheet to show proof of response. If the South County Volunteer officer staff is not at the fire station, the South County Volunteer Captain will sign the activity sheet at their earliest convenience. Activity sheets need to be placed in the South County Volunteer Captain's box at their regular duty station. DO NOT place in the box if the crew at said station is in quarters after 2100 hours and will do so when reasonably practical during the hours of 0800 hours and 2100 hours.

Activity sheets need to be placed in the South County Volunteer Captain's box at their regular duty station. DO NOT place it in the box if the crew at said station is in quarters after 2100 hours and will do so when reasonably practical during the hours of 0800 hours and 2100 hours.

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Member Acknowledgement:

**I _____ have read and do fully understand the
COMPANY 70 – Volunteer Firefighter Policies and Procedures.**

Signature_____Date_____

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COUNTY OF SANTA CLARA POLICY AGAINST DISCRIMINATION, HARASSMENT, AND
RETALIATION

The Board of Supervisors for the County of Santa Clara is committed to providing equal opportunity in employment and equal access to programs, services, and contracting opportunities. Therefore, it is the policy of the Board of Supervisors that: - no person shall be subject to discrimination or harassment with regard to any aspect of recruitment or employment with the County; and, - no person shall be denied, or provided unequal access to, programs, services or contracting opportunities on the basis of race, religious belief, color, national origin, culture, ancestry, age, gender, sexual orientation, gender identity, pregnancy, marital status, disability, medical condition, political belief, veteran status, organizational affiliation or association with any individual in any of these groups. A person who speaks up about discrimination or harassment, or files a complaint or participates in the complaint process, is participating in a "protected activity". Retaliation against any person who participates in a protected activity is prohibited. The County does not tolerate discrimination, harassment, or retaliation in any form; therefore, any violation of this policy will generate prompt and appropriate action. Those who commit acts of discrimination, harassment, or retaliation will be subject to discipline up to and including dismissal. The Board recognizes that continuing efforts must be taken to prevent discriminatory practices and that merely prohibiting discriminatory practices will not ensure equal opportunity. Therefore, the Board assigns responsibilities pursuant to this Policy to all County employees. The County Executive will ensure that this Policy is made known to all County employees

and that procedures necessary to ensure compliance are implemented. Agency/department heads, managers, supervisors, and leads are responsible for preventing discrimination, harassment, and retaliation. In addition, agency/department directors, managers, supervisors, and leads are responsible for upholding this Policy by: - Avoiding participation in any form of discrimination, harassment, or retaliation. Monitoring to ensure the elimination of non-job-related barriers to employment and promotions in accordance with Department of Justice, Office of Civil Rights, regulations and guidelines governing Equal Employment Opportunity. - Providing employees information on procedures for submitting complaints of alleged violations of this policy. - Reviewing practices to remove barriers to equitable access to programs, services and contracting opportunities. - Ensuring that the workforce is trained to recognize discrimination, harassment, and retaliation. - Addressing and correcting issues of discrimination, harassment, or retaliation in a timely manner. - Attaining objectives in the County's Equal Employment Opportunity Plan. The Equal Opportunity Division is responsible for accepting, investigating, and processing complaints involving potential violations of this policy. Persons who believe they have been subject to discrimination, harassment, or retaliation should contact the Equal Opportunity Division. Employees and applicants for employment may also contact a manager, supervisor, the agency or departmental Equal Opportunity Officer or advisor, a union representative, an outside enforcement agency, or a private attorney.