

LOCKWOOD FIRE PROTECTION DISTRICT

23141 Shake Ridge Road Volcano, CA 95689

Meeting of the Board of Directors

Agenda - September 25, 2023 (rescheduled to October 9, 2023) - 6:00 p.m.

In-person Meeting at Station 151 - 23141 Shake Ridge Rd., Volcano CA 95689

Join Zoom Meeting:

<https://us06web.zoom.us/j/86091148620?pwd=VDhob0ZWTDRubS9YSzFoaUQ4Wm1xdz09>

Meeting ID: 860 9114 8620

Passcode: 881553

1. Call to order and reading of the mission statement.

LFPD CREED: The principal purpose of this district is the protection of its citizens through the prevention and extinguishing of fires and the protection of life and property. May each action taken by this board be for the benefit of the district and for no other purpose – self-serving or otherwise.

2. Establish quorum-roll call

3. Closed session. Closed session Authority:

According to the California Government Code 54957, the Lockwood Fire Protection District Board of Directors reserves the right to hold a closed session for consideration of real property negotiations, pending litigation, threats to public buildings or public access and personnel matters. **No closed session.**

4. Public Comments:

PUBLIC MATTERS NOT ON THE AGENDA: Discussion items only, no action to be taken. Any person may address the Board at this time upon any subject within the jurisdiction of the Lockwood Fire Protection District; however, any matter that requires action may be referred to staff and/or Committee for a report and recommendation for possible action at a subsequent Board meeting.

5. Presentation by Director Don Dowell - LFPD Finances

6. Approval of Minutes from Board Meeting of August 28, 2023

Motion: _____ 2nd _____ Vote: Yeas _____ No _____ Absent _____ Abstain _____

7. Discussion/Possible Action Items

a. Discuss draft resolution to investigate/research change of organization for LFPD.

Motion: _____ 2nd _____ Vote: Yeas _____ No _____ Absent _____ Abstain _____

b. Discuss/Approve insurance renewal with George Petersen Insurance Agency.

Motion: _____ 2nd _____ Vote: Yeas _____ No _____ Absent _____ Abstain _____

c. Discussion: Treasurer Position

d. Discussion: Process to assess community interest regarding parcel assessment increase

8. Treasurer's report

9. Chief's Report

10. Committee Reports:

- Grant Committee
- Fiscal and Planning Committee
- Policies and Procedures Committee
- Building and Maintenance Committee
- Communications and Outreach

11. Auxiliary Report

12. Adjournment

Motion: _____ 2nd _____ Vote: Yeas _____ No _____ Absent _____ Abstain _____

Next Board Meeting: October 23, 2023

LOCKWOOD FIRE PROTECTION DISTRICT

23141 Shake Ridge Road Volcano, CA 95689

Meeting of the Board of Directors Minutes - August 28, 2023 - 6:00 p.m.

1. Board Meeting: 6:00pm

2. Board Attendees: Kelly McGee, JoAnne McLachlan, Cookie Stevens, Don Dowell and Jan Hewitt

3. Closed Session: none

4. Public Comment (public matters not on the Agenda):

John Paul Sorres- Previous Board Member and Executive Director with LFPD. Wanted to push back against vicious rumors that have circulated regarding financial improprieties taking place while serving on the board. No such thing occurred and he wanted to make that clear.

5. July 24, 2023 Board Meeting Minutes approved as amended by Don Dowell (“**Q: Don Dowell** - Is there a mechanism for BOS on the LAFCO commission to excuse themselves from voting. **A: Yes** *(if they choose to do so, they don't have to)*.”) - JoAnne McLachlan motioned / Cookie Stevens seconded (All in)

6. *(no item)*

7. Action Items:

- a. Intent to move forward to initiate a change of organization for LFPD, requesting LFPD’s Fire Chief to draft a resolution for a vote for adoption at 9/25/23 LFPD Board Meeting.

Opening statement from Board President Jan Hewitt:

Voting to express intent is not a final vote. It is looking at one of the options (consolidation) utilizing LAFCO, which is a long process, involving public participation, and is an analysis of whether this is even feasible. LAFCO is well positioned as a neutral third party to analyze whether the plan and financials are feasible. This could be beneficial for LFPD. There may be other options to discuss, however, this action item is simply to decide whether or not to move forward regarding this particular option. It is not irreversible or a decision to dissolve LFPD now.

Katherine Evatt - resident since 1980. Husband was the first Fire Chief of LFPD. Thanks to Chief Withrow and volunteers for rebuilding the department from where it was a few years ago. Not opposed outright to consolidation as a potential option, but has some concerns about how the suggestion is moving forward. Believes the process is being rushed by the Board, without due analysis, and without adequate district landowner and fee payer involvement or public information. No newsletter or townhall meetings. Personal suggestion is to slow down and develop a strategic plan engaging your residents and fee payers, including surveys, townhall meetings, stakeholder interviews, and get a handle on what is the level of service people want and expect; what is the level of service the department plans to deliver. Plan should lay out what is needed to provide adequate services, now and in the future, from that point, do a full analysis of alternatives. Suggests utilizing services of an Ad Hoc committee, including residents and not only Board members, and an independent consultant (not affiliated with any Amador County departments). This type of analysis is necessary for informed decision-making. Wants LAFCO to host a meeting at LFPD.

Andrea Macon - board member for 12-13 years. Chief Withrow has done an incredible job with the department. Appreciates the job the Board members and the job they are doing. Agrees with

Katharine on everything she said. Wants answers for the community to a few questions: How would consolidation be handled through LAFCO?; How would documentation be archived?; Tax Assessment increase vote via mail- how that increase extrapolates to LFPD; How to ensure the money our district pays comes back to us and stays in this district, what control?; How will funds be impacted (Mutual Aid, Measure M, etc.)? Will the Auxiliary still exist? Would like to see the data and the numbers based on this information; How would Lockwood be staffed, apparatus be staffed, do our volunteers support the consolidation? Known cost saving in consolidation? Total value of assets, debts? Guarantee LFPD will remain open and operating, at what level? Probationary period allowing LFPD to leave AFPD; Consideration for quasi-consolidation; Can LFPD retain its Board of Directors? LFPD holds the community together, how do we keep that if combining with AFPD? Happy to help with outreach. Formal request: all residents receive mailed communication with details and answers to the questions posed this evening, as well as the total for their taxes if consolidated with AFPD; at least 2 public hearings be held here at LFPD.

Jan Hewitt - In answer to some of Andrea's questions - recommends reading the minutes from last Board meeting and the presentation by LAFCO, very good information that answers some of these questions (i.e. building a structure which would allow assessments from Lockwood to keep dedicated funds; Auxiliary would continue to support the community, etc.)

Chief Withrow - Addressed staffing and apparatus. As AFPD Fire Chief, he would be just as responsible for keeping Lockwood staffed and covered as every other community in the county. Challenge with Lockwood is this will be done mostly with volunteers, not career-staff. Goal is to maintain the current staffing level. Apparatus assigned to LFPD, LFPD needs to start planning on purchasing new equipment. Newest apparatus is almost 20 years old. Front line apparatus needs to be adequate. Equipment will not be taken away from LFPD. Auxiliary will continue to exist.

Byron Damiani - LAFCO is a long process, lots of detail involved. Finances with LFPD as well as AFPD will be examined. Transparency is critical and we urge public involvement. Want to see workshops to include folks at the local level. The vote tonight is for a resolution for LAFCO to start the process of examining the best possible options for LFPD, that is all at this point. This process takes approximately 5-6 months until a possible decision is made. Now we are helping the dept put together an application for LAFCO to gather data to see if this makes sense. We want to keep people informed every step of the way. It is possible for LFPD to preserve the Measure M funding and local structure, as the LFPD of the AFPD, such as being a subsidiary. Want to hear from the public on this. LAFCO can impose certain conditions to be met.

Don Dowell - is the process different between consolidation and reorganization, dissolution and annexation?

Byron Damiani - Mostly different for dissolution, but most other options have the same application process.

Jan Hewitt - we can stop the process at any time.

Byron Damiani - the process becomes the "project" - the work has to be completed in order to move forward, if not, it ends. There is a lot of flexibility with how this gets designed, won't get locked into anything. Details will be decided on through the process and thorough analysis. Including input from each organization and the public.

Ron Huff - very confusing, no idea what is going on. The article in the Ledger Dispatch implied that the LFPD would just go away, and indicated there would be a vote on that tonight. Confirmation that no hard decisions will be made tonight? Wants clarification on what exactly is happening. How fast is this going? Who makes the decisions? Who is LAFCO?

Byron Damiani - Decision makers are LFPD and AFPD. LAFCO is focused on provision of municipal services, fire departments being one of them.

Ron Huff - agrees with giving the volunteers and department money to run adequately.

Jan Hewitt explained the Measure M vote in the past. Also explained the property tax assessment money. It is possible to poll the community to see if they want a raise in property taxes if that is what is decided upon.

JoAnne - is the link available to the public on the LAFCO website referring to consolidation?

Jan Hewitt - it is on the LFPD website.

JoAnne - encourages people to read this document to understand further.

Katherine - explained more about the structure of the LAFCO board. None have ever functioned as an Emergency Responder- who will do the analysis of what is needed for Fire Protection? Chief Withrow will not be here forever, the future Chief. Need independent analysis (i.e. City Gate). Would gladly pay a lot more for emergency services. Doesn't think the LAFCO organization is the appropriate expertise.

Byron Damiani - LAFCO utilizes outside consultants to utilize their expertise where we do not have it, in regard to complex financials and structure, etc. This happens frequently.

Andrea Macon - what would be approx. cost for LAFCO's assistance?

Byron Damiani - in the thousands, not tens of thousands.

Stephanie Grimes - questions regarding staffing - confirming one paid staff member and the rest would be volunteer.

Robert Withrow - Correct, we would maintain the current staffing structure which is exactly that.

Jan Hewitt - what is our average call volume?

Robert Withrow - 30, some busier some slower. Potential for many calls. Bulk of our calls are Medical Emergencies.

Stephanie Grimes - during a wildfire event, if LFPD was not here, where would they respond from?

Robert Withrow - Pine Grove Station. Assuming they are in quarters. Pine Grove is quick to respond.

Stephanie Grimes - Like Katharine and Jackie, would prefer to see the data and analysis also.

Andrea Macon explained income brought in by Strike Teams, followed by further explanation by Chief Withrow.

Jan Hewitt - mentioned the paid staff member is on call 24/7, and the rest of the response is from volunteers, so we want to have a deep roster to draw from in regard to volunteers. Our current response time is 10 minutes, an average is 14 minutes.

Gene Cox - an object in motion stays in motion, you want to look into what is best and as long as the ability has the ability to use it's voice and say we don't want to go any further.

Sharon Dowell - Thanks Chief Withrow for everything. What is the harm of getting information before going down the consolidation route? Should we look at other processes before LAFCO?

Kayla Dale - Wanted to explain about the relationship between AFPD and LFPD. It is amazing. Wanted to disagree with certain statements on social media. Encourage the people in this room to speak with the volunteers about how they feel and how they work together. Core part is what do the men and women of this department want, the people who are actually doing the job day in and day out.

Christine Cox - Will 152 be closed?

Robert Withrow - Absolutely not.

Andrew Keating - new to the community. Appreciate the Chief and Board and what they do for the community. Encourage a slow down, possibly send out a mailer explaining what the options are and what is going on. Give the community time to digest and take it all in.

Ron Huff - 15-year resident. Getting information out to the community is crucial. This is all about money and the people who can give more money will, those who can't won't. Going to try to be more involved from now on.

Jan Hewitt - explained our 2 revenue streams. 70k a year from property tax assessments, with not much increase each year. Measure M, half cent sales tax from business done in Amador County, this funds our volunteers. Recently, our insurance has almost quadrupled, and will keep going up. Auditor rates have increased. Gas, utilities, everything is getting more expensive.

Tim Worny - we are not bringing in enough revenue. Don't have a stable source of revenue. Three out of the last four years we have lost money.

Jan Hewitt - Investing in our apparatus' future is critical. Chief Withrow explained further regarding money put into the apparatus. Firming up what we have, not purchasing anything or selling anything. This is always a big cost, but it is absolutely vital to our response and service. The apparatus needs to be safe and functional.

Jackie Vaughn - will LAFCO be investigating whether a tax increase is possible. Will they look at other options of bringing in money, or just reorganizing or consolidating.

Byron Damiani - investigating reorganizing or consolidating, not outside options.

JoAnne McLachlan - last October, the Board began to keep a very serious eye on finances. Decided to talk about possibly exploring options for LFPD. The thought has been in the back of our minds to keep an eye on the budget report for a while.

Robin Bell - Amador Pines - does Pioneer pay more assessments than Volcano? Chief Withrow said it is a case-by-case basis. Robin came wanting more information. If LFPD consolidates, will the Board of Supervisors make all the decisions moving forward? How honest of a review will we get from LAFCO?

Chief Withrow - we are asking these questions to answer whether there is sustainability and room for growth. Will we meet the demand for growing service, as it surely will do in the future? Will consolidation help us be sustainable. Explained that AFPD is a dependent special district which has a lot more oversight, than LFPD who is an independent special district. Extra oversight is a good thing.

Jan Hewitt - LFPD pays the County to provide accounting services. Great way to prevent embezzlement, etc.

Robin Bell - Is AFPD in good standing financially?

Chief Withrow - AFPD is fiscally solvent, has a healthy reserve. From AFPD's standpoint, LFPD might be a liability for AFPD and that's not fair to the residents living in AFPD. LAFCO will call this out. Different funding mechanisms will be investigated. If a raise in assessment were to happen in LFPD, the process would be similar to what AFPD went through.

Aaron Watkins, Battalion Chief, AFPD - described successful partnerships between LFPD and AFPD (i.e. Training Plans, Chief Officer Services, etc.)

Megan Watts - read letter received from Tommienne Ray and Terry Bolyard (see attached).

5-minute break

Jan Hewitt recommends reading our 2022 Operating Report

Andrea Macon - consider the demographic when speaking about a tax assessment increase, some would be willing to do this, however, not *everyone* would be able to or agree to.

Cookie Stevens - to Jackie Vaughn: how much would it cost to do a campaign for something like a proposed tax increase, get it on the ballot, etc.?

Jackie Vaughn - maybe about \$5k. Depends on election cycles.

Cookie Stevens - how long would this take?

Jackie Vaughn - would say around at least a year. Not something that can be done quickly.

Cookie Stevens - regarding raising taxes vs. consolidation. Short-term solution vs. a long-term solution. We need to think about what is best for protecting our community in the long term.

Kelly McGee - how much exactly would we have to increase taxes? Heard from the community that they aren't happy with increases every year.

Tim Worny - depends on what kind of department we want to have.

Jan Hewitt - these decisions need to be made sooner than later, while LFPD is in good standing, not when we are in the red and desperate for assistance.

Chief Withrow explained how he was appointed Fire Chief with AFPD. He is in an at-will position.

Jan Hewitt - Chief Withrow is committed to maintaining LFPD at our current level and is the best for the position, in her opinion.

Cookie Stevens - Chief Withrow is an excellent Fire Chief and would do anything for us and we would do anything for him.

Don Dowell - Chief has done a great job. Consolidation has to be justified before implementation. Increasing the revenue and decreasing cost is what it comes down to, regardless of relationship with AFPD. Think the consolidation option is premature and other options should be investigated. We should delay this at least a month or two, at least, and showed we looked at something besides the easy decision to consolidate. Don't see consolidation to be the answer. Raising our revenue is what we should be doing. Not fast-tracking the process, but looking at all the options. Hasn't seen anything or any data to support consolidation.

Tim Worny - we are not voting for consolidation, but exploring consolidation.

Don Dowell - Chief should not be the one drafting the resolution to explore consolidation.

Jan Hewitt - we are voting on initiating analysis for options, one being consolidation. What are the other options? We don't have grants, only so many Pancake Breakfasts- the only other option would be raising the taxes. Suggests Don Dowell heading the option of polling the community to see what their thoughts are on paying more. Have concurrent activities: LAFCO looking into consolidation *and* polling the community and finding out how much more we would have to increase the tax.

Robert Withrow - consolidation doesn't increase our revenue, rather gives us economy of scale.

JoAnne McLachlan - look at our budget to see data that supports consolidation.

Jan Hewitt - utilizing LAFCO makes sense because they do all the investigative leg work for that option. We shouldn't wait around in making these decisions.

Robert Withrow - Community is going to have a chance to voice their opinions on these matters, here at LFPD. Agree that we need to explore all options.

Joanne - unless we can raise four times the income, we are only delaying the eventual outcome.

Byron Damiani - tonight is strictly voting on the Chief drafting a resolution to submit an application to LAFCO to investigate if consolidation is an appropriate direction for LFPD to take.

Don Dowell - the requirement of that application is a decision of whether we go towards dissolution, annexation, reorganization, or consolidation.

JoAnne McLachlan - after reviewing the budget, I think we should move forward and start the process.

Public - how has the MOU been working, and how long?

Robert Withrow - a couple years and it's been working very well.

Robert Withrow - clarified the process of drafting the resolution to work with LAFCO to submit an application to investigate which direction LFPD should go - dissolution, annexation, reorganization, or consolidation.

Board decided that the Board will draft the resolution, not the Chief. Amending Action Item 'A'.

Cookie Stevens motioned JoAnne McLachlan seconded All in favor (4) Not in favor (1)

b. Approve and Sign the 2023 Volunteer Fire Capacity grant packet.

Joann McLachlan motioned Don Dowell seconded All in favor (5) Not in favor (0)

c. Approve the Independent Audit Proposal from Blomburg and Griffin for the audit of FY 2023 in the amount not to exceed \$4,925.00.

Cookie Stevens motioned Don Dowell seconded All in favor (5) Not in favor (0)

7. Treasurer's Report: Latest info is from June.

8. Chief's Report:

- Ice machine installed in app bay donated by Mark and Tracy Berkner
- Finished Emergency Medical Responder class at 151 - thanks to FF Steve Clark for instructing
- New stripes on app bay - thank you Tom
- Cleaned up walnut tree at 151
- 19 calls for July (3 veg fire, 1 other, 12 medical, 3 pub assists)
- Chief transitioning to AFD email, no more LFPD email
- Chief does not receive any extra payment regarding the MOU between LFPD and AFD

Grants - none

Fiscal/Planning - none

Policy/Procedures - update needed in OPM

Building - none

Comm/Outreach - Upcountry Newsletter still being published. Will put more information on Facebook, as well as the website. Will continue to be diligent in publishing as much information that comes from LFPD in the future. Auxiliary has applied for a grant from the Amador Community Foundation/Jackson Rancheria for \$2000.

Auxiliary Report - see Board Packet

Adjourn @ 8:35pm - Cookie Stevens motioned / Don Dowell seconded All in (5) Not in favor (0)

Next Meeting: August 28th, 2023

LOCKWOOD FIRE PROTECTION FY2023		BALANCE SHEET					
			6/30/2023				
	ASSETS:						
101780	Cash - General Fund		\$	108,649			
101785	Cash - Capital Improvement Fund		\$	36,773			
101786	Cash-Measure M & Prop 172		\$	250,004			
115001	Cash - El Dorado Savings/WestAmerica		\$	3,441			
	Total Cash & Investments		\$	398,867			
111004	Accounts Receivable		\$	38,695			
142000	Prepaid Expenses		\$	2,139			
150620	Fixed Assets-Structure		\$	380,931			
150630	Fixed Assets-Equipment		\$	1,072,205			
150631	Fixed Assets-Depreciation		\$	(994,136)			
	Total		\$	898,701			
	LIABILITIES AND FUND BALANCES:						
	Liabilities		\$	210,432			
	Investment in Fixed Assets		\$	426,187			
	Reserves and Control Balances		\$	262,082			
	Total		\$	898,701			
			INCOME STATEMENT				
		M		Year	Annual		
	Revenues:			Month	to-date	Budget	
44100	Interest income				\$5,580	\$5,000	
45640	Intergovernmental				\$0		
45641	Prop 172				\$0		
45641	Measure M	\$190,254		\$11,667	\$190,254	\$155,000	
46024	Mitigation Fees				\$0		
46025	Impact Fees			\$1,000	\$2,500		
47010	Assessments			\$2,800	\$70,618	\$70,000	
47890	Donations/Fundraisers				\$1,500		
47890	Other (Strike Team, AFD, etc.)			\$1,315	\$69,302	\$10,000	
	Total Revenues	\$190,254		\$16,782	\$339,753	\$240,000	
	Expenditures:						
50100	Salaries - Firefighters	\$198,370		\$19,449	\$198,370	\$161,280	
50310	FICA - Firefighters	\$13,836		\$1,219	\$13,836	\$15,000	
50500	Workers Comp Insurance	\$27,505			\$27,505	\$18,000	
50600	Unemployment Insurance	\$3,322		\$354	\$3,322	\$2,000	

51500	Insurance & Bonds	\$0			\$23,593	\$18,000		
51800	Maintenance - Buildings & Structures	\$0			\$676	\$5,000		
51900	Supplies-Firefighters	\$0		\$4,078	\$26,550	\$32,500		
52200	Office Expense	\$0			\$0	\$2,500		
52300	Professional & Services	\$0		\$175	\$2,778	\$5,000		
52302	Outside Legal	\$0			\$232	\$2,000		
52328	Professional Services - Audit	\$0			\$3,500	\$4,000		
52400	Public & Legal Notices	\$0			\$0	\$1,000		
52870	Staff Training	\$9,303		\$200	\$9,303	\$2,000		
52900	Vehicle Expenses	\$0			\$194,228	\$15,000		
52900	Vehicle Expenses-FUEL	\$0			\$5,048	\$10,000		
56200	Equipment / repairs	\$0			\$5,405	\$5,000		
53000	Utilities	\$0		\$1,524	\$15,743	\$10,000		
	Subtotal Expenses	\$252,336		\$26,999	\$530,089	\$308,280		
	Excess of Revenue over (under) Expenditures before loan payments	(\$62,083)		(\$10,217)	(\$190,336)	(\$68,280)		
				CAPITAL ACTIVITY				
56100	Buildings and Improvements				\$0	\$0		
56200	Capital Equipment				\$0	\$15,000		
	Subtotal Expenses			\$0	\$0	\$15,000		
	Total Expenses			\$26,999	\$530,089	323,280		
	Excess of Revenue over (under) Expenditures after loan payments	(\$62,083)		(\$10,217)	(\$190,336)	(\$83,280)		
	Total M							

LOCKWOOD FIRE PROTECTION FY2024		BALANCE SHEET				
			7/31/2023			
	<u>ASSETS:</u>					
101780	Cash - General Fund		\$ 109,244			
101785	Cash - Capital Improvement Fund		\$ 36,999			
101786	Cash-Measure M & Prop 172		\$ 282,099			
115001	Cash - El Dorado Savings/WestAmerica		\$ 3,441			
	Total Cash & Investments		\$ 431,783			
111004	Accounts Receivable		\$ 38,695			
142000	Prepaid Expenses		\$ 2,139			
150620	Fixed Assets-Structure		\$ 380,931			
150630	Fixed Assets-Equipment		\$ 1,072,205			
150631	Fixed Assets-Depreciation		\$ (994,136)			
	Total		\$ 931,617			
	<u>LIABILITIES AND FUND BALANCES:</u>					
	Liabilities		\$ 210,432			
	Investment in Fixed Assets		\$ 426,187			
	Reserves and Control Balances		\$ 294,998			
	Total		\$ 931,617			
			INCOME STATEMENT			
		<u>M</u>		Year	Annual	
	Revenues:			<u>Month</u>	<u>to-date</u>	
					<u>Budget</u>	
44100	Interest income			\$2,855	\$2,855	\$4,000
45640	Intergovernmental				\$0	
45641	Prop 172				\$0	
45641	Measure M	\$50,993		\$50,993	\$50,993	\$180,000
46024	Mitigation Fees				\$0	
46025	Impact Fees			(\$500)	(\$500)	
47010	Assessments				\$0	\$76,000
47890	Donations/Fundraisers				\$0	
47890	Other (Strike Team, AFPD, etc.)		strike team	\$5,707	\$5,707	\$10,000
	Total Revenues	\$50,993		\$59,055	\$59,055	\$270,000
	Expenditures:					
50100	Salaries - Firefighters	\$14,895		\$14,895	\$14,895	\$161,280
50310	FICA - Firefighters	\$872		\$872	\$872	\$15,000
50500	Workers Comp Insurance	\$0			\$0	\$30,000

LOCKWOOD FIRE PROTECTION FY2024		BALANCE SHEET			
		8/31/2023			
	<u>ASSETS:</u>				
101780	Cash - General Fund		\$	106,367	
101785	Cash - Capital Improvement Fund		\$	36,999	
101786	Cash-Measure M & Prop 172		\$	280,305	
115001	Cash - El Dorado Savings/WestAmerica		\$	3,441	
	Total Cash & Investments		\$	427,112	
111004	Accounts Receivable		\$	38,695	
142000	Prepaid Expenses		\$	2,139	
150620	Fixed Assets-Structure		\$	380,931	
150630	Fixed Assets-Equipment		\$	1,072,205	
150631	Fixed Assets-Depreciation		\$	(994,136)	
	Total		\$	926,946	
	<u>LIABILITIES AND FUND BALANCES:</u>				
	Liabilities		\$	210,432	
	Investment in Fixed Assets		\$	426,187	
	Reserves and Control Balances		\$	290,328	
	Total		\$	926,946	
			INCOME STATEMENT		
		<u>M</u>		Year	Annual
	Revenues:			<u>Month</u>	<u>to-date</u>
44100	Interest income				\$2,855
45640	Intergovernmental				\$0
45641	Prop 172				\$0
45641	Measure M	\$65,518		\$14,525	\$65,518
46024	Mitigation Fees				\$0
46025	Impact Fees			\$1,000	\$500
47010	Assessments				\$0
47890	Donations/Fundraisers				\$0
47890	Other (Strike Team, AFD, etc.)		strike team	\$1,116	\$6,822
	Total Revenues	\$65,518		\$16,641	\$75,696
	Expenditures:				
50100	Salaries - Firefighters	\$30,665		\$15,770	\$30,665
50310	FICA - Firefighters	\$872			\$872
50500	Workers Comp Insurance	\$939		\$939	\$939
					\$30,000

50600	Unemployment Insurance	\$304		\$82	\$304	\$3,000		
51500	Insurance & Bonds	\$0			\$0	\$25,000		
51800	Maintenance - Buildings & Structures	\$0			\$0	\$5,000		
51900	Supplies-Firefighters	\$0		\$857	\$4,048	\$20,000		
52200	Office Expense	\$0			\$0	\$2,500		
52300	Professional & Services	\$0		\$130	\$205	\$5,000		
52302	Outside Legal	\$0			\$942	\$2,000		
52328	Professional Services - Audit	\$0			\$0	\$5,000		
52400	Public & Legal Notices	\$0			\$0	\$1,000		
52870	Staff Training	\$970			\$970	\$5,000		
52900	Vehicle Expenses	\$0			\$0	\$25,000		
52900	Vehicle Expenses-FUEL	\$0		\$3,041	\$3,349	\$10,000		
56200	Equipment / repairs	\$0			\$0	\$5,000		
53000	Utilities	\$0		\$967	\$1,500	\$12,000		
	Subtotal Expenses	\$33,749		\$21,785	\$43,793	\$331,780		
	Excess of Revenue over (under) Expenditures before loan payments	\$31,769		(\$5,144)	\$31,904	(\$61,780)		
			CAPITAL ACTIVITY		0			
56100	Buildings and Improvements				\$0	\$0		
56200	Capital Equipment				\$0	\$15,000		
	Subtotal Expenses			\$0	\$0	\$15,000		
	Total Expenses			\$21,785	\$43,793	346,780		
	Excess of Revenue over (under) Expenditures after loan payments	\$31,769		(\$5,144)	\$31,904	(\$76,780)		
		Total M						

Minutes of LFPD Auxiliary Meeting
September 25, 2023

1. Call Meeting to Order: The meeting was called to order at 4:15 p.m. by President Megan Watts. Those attending: Treasurer and Acting Secretary Terry Bolyard, Cookie Stevens, Jan Hewitt, and Zidane Golightly. A quorum was not established.

2. Approval of June 2023 Minutes: The Minutes of the June 5 and June 19 meetings were approved as submitted.

3. Treasurer's Report: Balance in checking \$6976.10 Balance in savings \$6004.18

4. OLD BUSINESS

a) Pancake Breakfast Final Report:

88 Plates Sold (\$12 each)	\$1056.00
Bake Sale	\$ 251.00
Outside Donations	\$ 245.00
Square Deposit	<u>\$ 69.57</u>
TOTAL	\$1621.57

b) Clothing Drive Final; Update

Over 400 bags collected. The bags will be picked up by Clothes4Cash on Wednesday the 27th. \$128 in cash donations received.

5. NEW BUSINESS

a) Fall Concert Event Planning

- Times: Doors Open at 5 p.m. Band Starts at 6 p.m.
- Food/Drink – what exactly are we providing: Appetizers
- Raffle Basket/Prizes: Prize baskets for costumes (best, scariest, etc.)
- Ticket Prices: \$20 each at the door only

- Zi to finalize flyer and get it out for everyone to print and distribute

b) Next Event Discussion: Giving Tuesday, November 28, 2023

- Megan will flood social media outlets with advertising
- Have two credit card (Square) devices – one for each station
- Coverage at both stations
- No table at St. Katherine Drexel

6. LFPD Board President Update: Further discussion was held at the last Board meeting regarding a reorganization/consolidation of LFPD with AFPD. Continued research, preparation, and discussion. No final decision has been made.

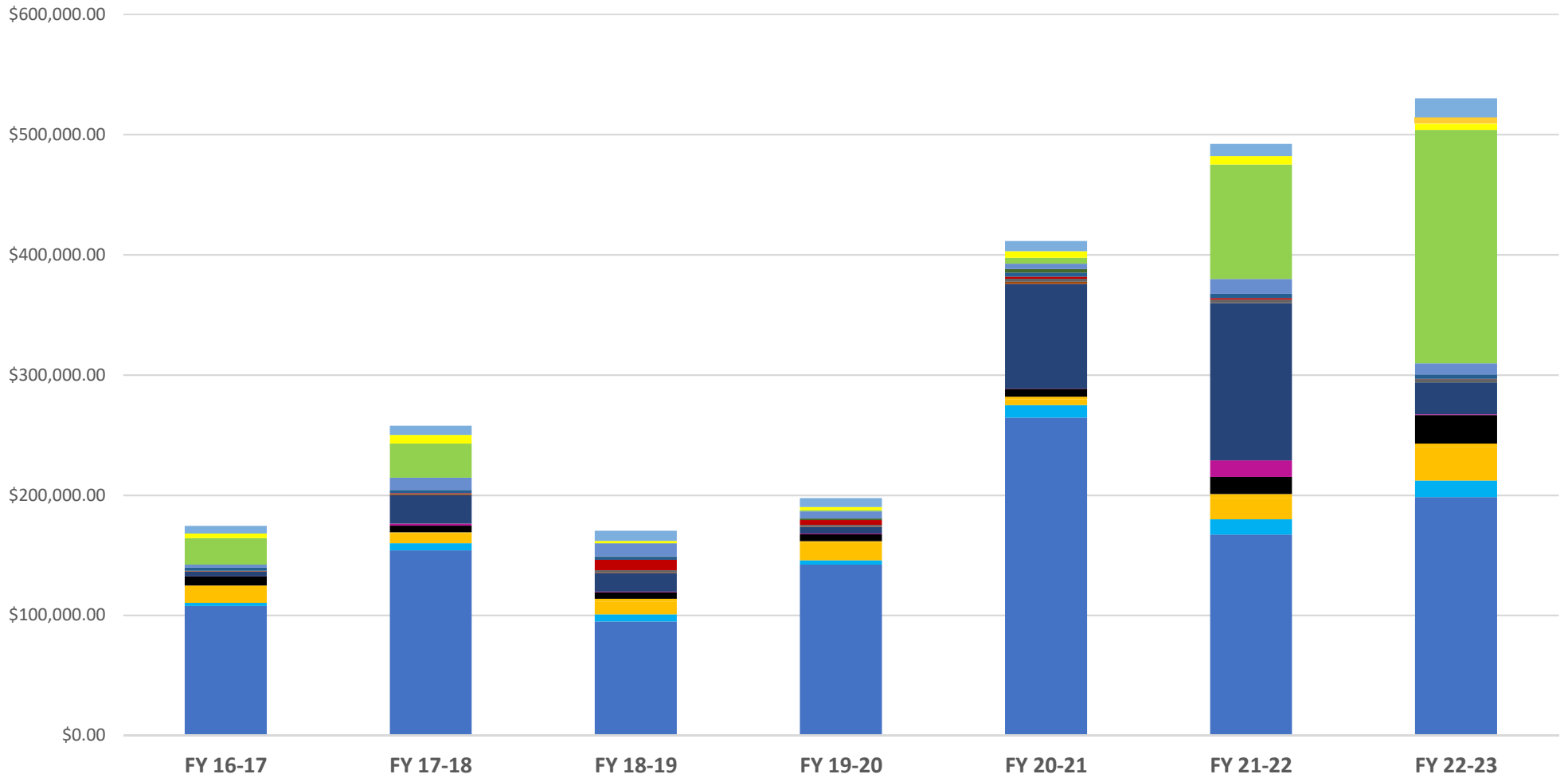
7. Discussion/Comment:

a) Additional Board Member/s (Secretary? Other?) A request was made to have a designated LFPD Auxiliary Secretary as Terry has been filling the positions of secretary and treasurer. Zidane volunteered to serve as secretary. Jan and Cookie agreed to serve as a fifth board member should the need arise in a tie vote. As the entire auxiliary votes as needed on subjects requiring a vote, the need for a tie-breaking vote hasn't occurred (as yet).

8. Adjourn: The meeting adjourned at 5:45 p.m.

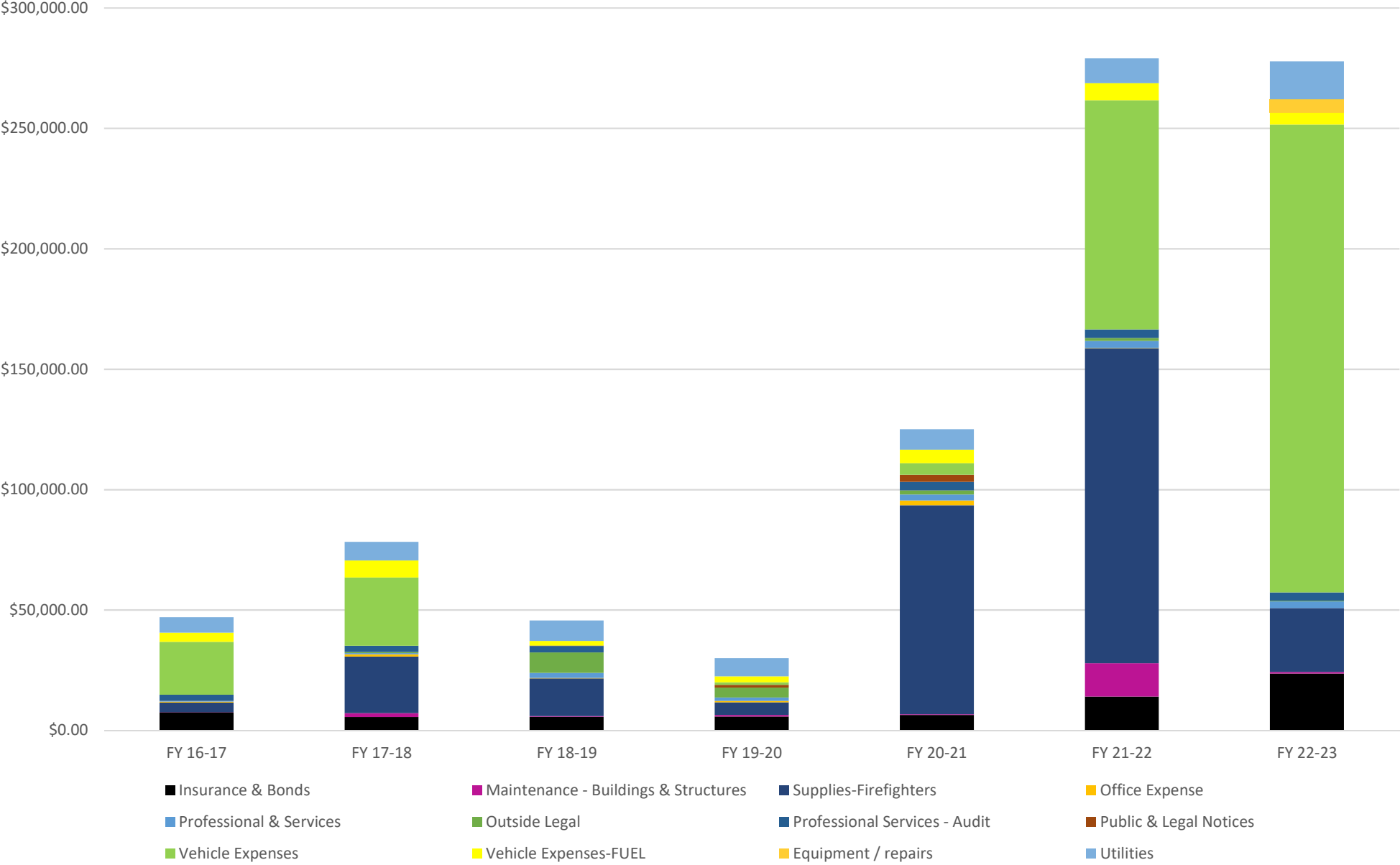
Next LFPD Auxiliary Meeting At Station 151 **October 23, 2023 at 4:00 p.m.**
Final preparation for concert will be key. Everyone is asked to please attend.

Lockwood Fire Protection District Total Annual Expenditures

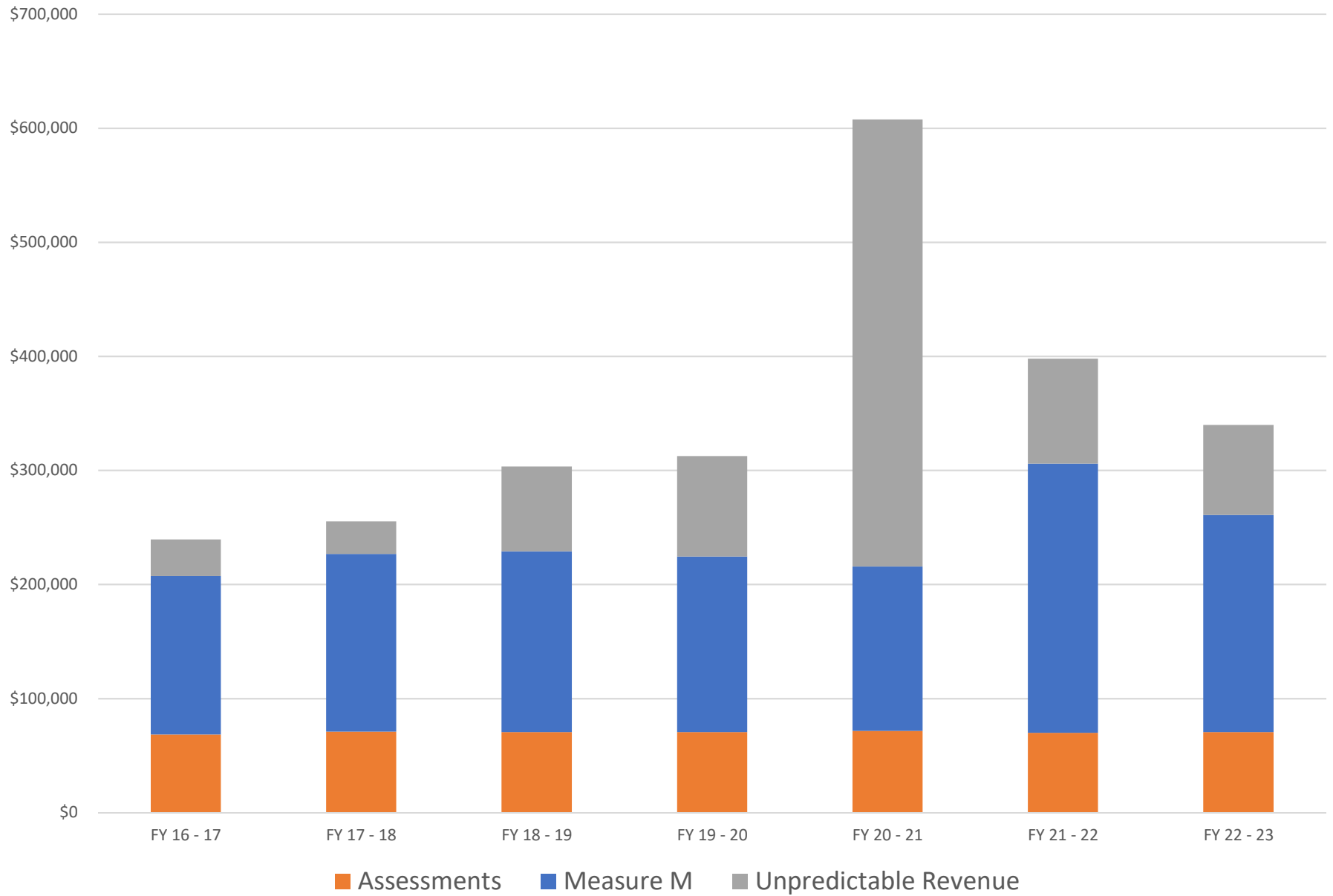


- Salaries - Firefighters
- Insurance & Bonds
- Professional & Services
- Staff Training
- Utilities
- FICA - Firefighters
- Maintenance - Buildings & Structures
- Outside Legal
- Vehicle Expenses
- Workers Comp Insurance
- Supplies-Firefighters
- Professional Services - Audit
- Vehicle Expenses-FUEL
- Unemployment Insurance
- Office Expense
- Public & Legal Notices
- Equipment / repairs

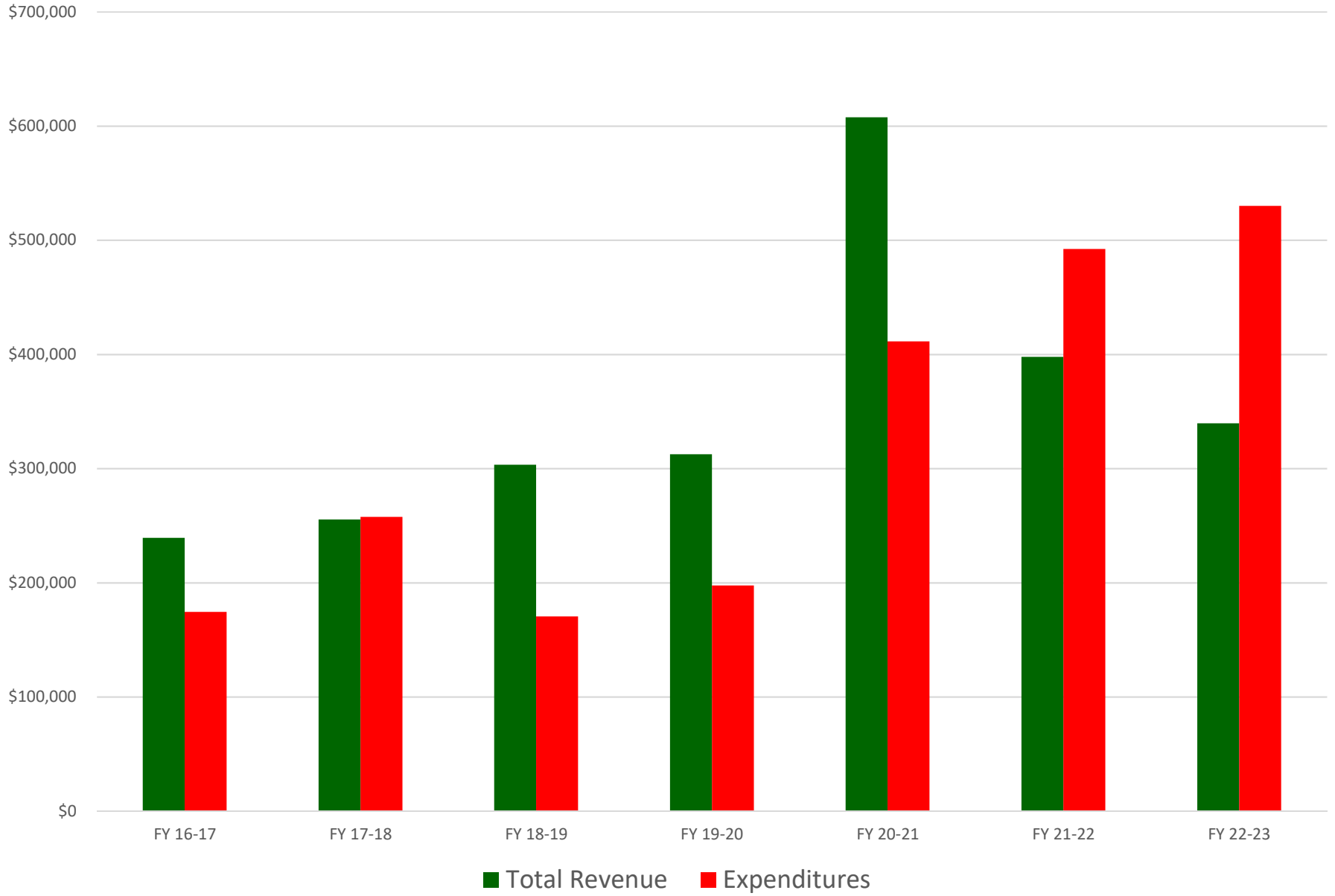
Lockwood Fire Protection District Non Measure M Expenditures



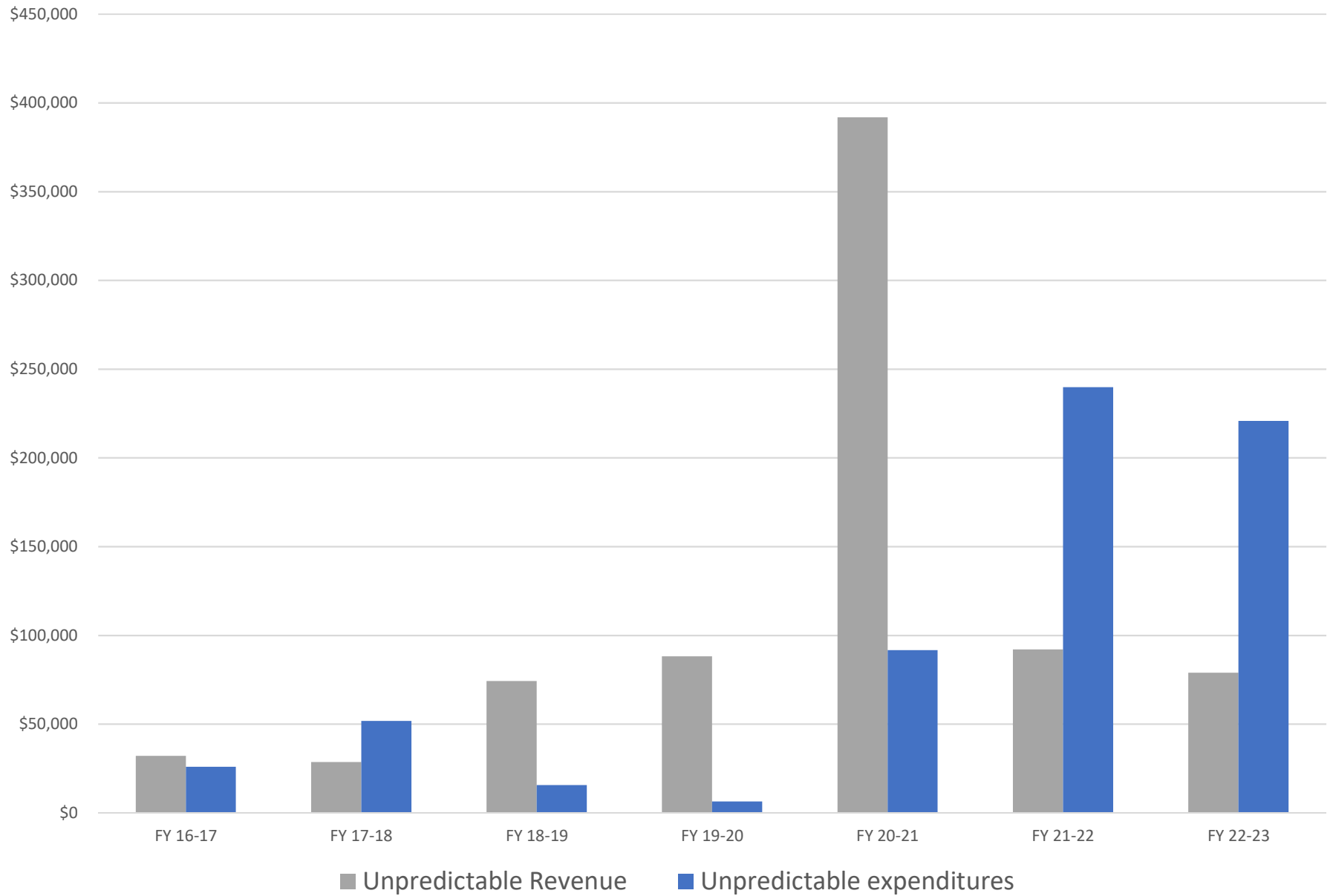
Lockwood Total Revenues by Source



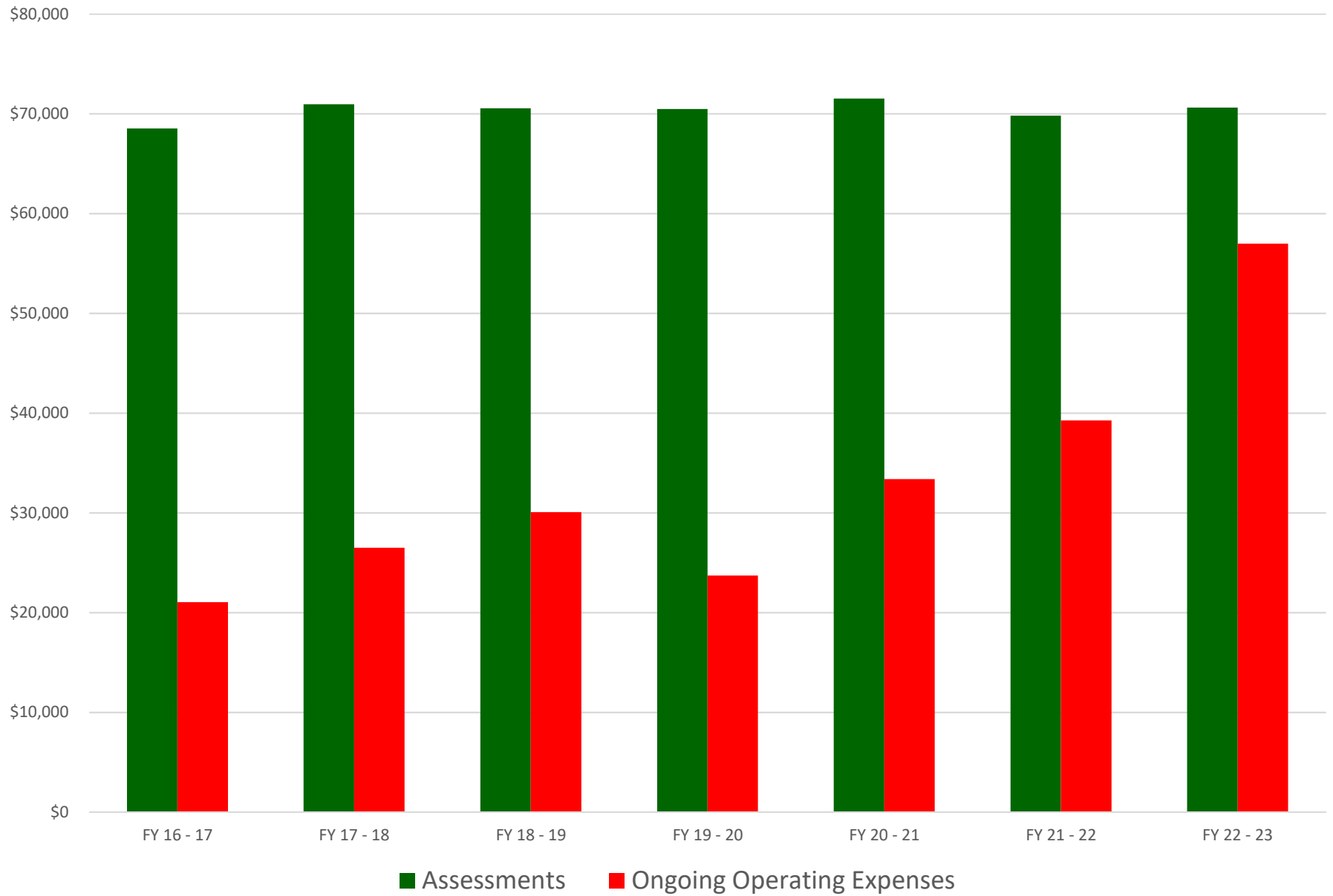
Lockwood Revenue vs Expenditures



Lockwood Unpredictable Revenue versus Expenditures



Lockwood Assessment Revenues vs Ongoing Operating Expenses



Lockwood Revenues vs Ongoing Operating Expenses

