

September 14, 2021 Tuesday @ 6:00 PM
SIERRA COUNTY FIRE PROTECTION DISTRICT # 1
FIRE COMMISSIONERS MEETING AGENDA
FIRE STATION 82, SIERRAVILLE CA

THIS MEETING WILL BE CONDUCTED IN PERSON AND VIA "CONFERENCE CALL". THOSE WISHING TO ATTEND THE MEETING VIA TELEPHONE SHOULD CALL (701) 802-5316 AND USE ACCESS CODE 5188908.

CALL TO ORDER:

Roll Call of Commissioners

{ } Tom Rowson, Chairperson { } Richard Maddalena { } Laurie Belli { } Tom Archer
{ } Candy Hunter { } Shawn Burt { } Jeff McCollum
Quorum Yes/No

PUBLIC INTRODUCTION:

PUBLIC COMMENT:

Matters under jurisdiction of the Sierra County Fire Protection District #1, and not on the agenda, may be addressed by the Public at the beginning of the regular agenda and any off-agenda matters before the Board for consideration. However, California law prohibits the Board from taking action on any matter which is not on the posted agenda. Any member of the public wishing to address the Board during the "Public Comment" period will be limited to a maximum of three minutes.

MINUTES APPROVAL: Approval of the Minutes: 8/10/21

FINANCIAL STATEMENT:

1. Review P&L, Balance Sheet, Report of Funds as of August 31, 2021 H
2. Approve Bill Payments H

REPORTS & REQUESTS FROM DISTRICT CHIEF, BATTALION CHIEFS AND EMS COORDINATOR:

1. Chief's Report (Response Summary, Fleet, Communications System, Facilities) (Mick)
2. Training / Recruitment/ Retention (Mick)
3. Discussion/Action: Purchase of Vector Solutions for fire training (Mick)

UNFINISHED BUSINESS:

1. Status of appeal for fire services rendered during the Loyalton Fire (Rick/Kelly)
2. Update on PSPS Grant/generator install in Calpine and Sierraville (Rick)
3. Update on AFG Grant for turnout gear (Mick/Kelly)

NEW BUSINESS:

1. Action Item: Consideration of proposals for FYE 20/21 Annual Audit (Kelly)
2. Review/Discussion/Action – Final 2021/2022 Budget (Laurie)
3. Report of tax roll info from Sierra County Assessor (Tom R.)
4. Discussion/Action regarding report of Utility Tax dispersal from Sierra County Auditor (Tom R.)
5. Discussion/Action regarding purchase of a Type 2 brush truck with cascade for \$2,000 (Mick/Jeff/Rick)
6. Discussion/Action regarding Calpine pond restoration project (Rick)
7. Briefing on Cal OES preposition program (Tom R.)
8. Discussion/Action: Consideration of funds to use for prepayment to volunteers with regards to Cal OES preposition pay. (Tom R./Kelly)

ANNOUNCEMENTS AND COMMENTS:

NEXT SCHEDULED MEETING: October 12, 2021 at 6:00pm in Sierraville

ADJOURNMENT:

Key: T – Tabled from previous meeting H – Handout

THIS INSTITUTION IS AN EQUAL OPPORTUNITY PROVIDER & EMPLOYER, PLEASE CALL 530.604.4013 AHEAD IF YOU NEED ANY ACCOMODATIONS.

August 10, 2021 Tuesday @ 6:00 PM
SIERRA COUNTY FIRE PROTECTION DISTRICT # 1
FIRE COMMISSIONERS MEETING AGENDA MINUTES
FIRE STATION 82, SIERRAVILLE CA

THIS MEETING WILL BE CONDUCTED IN PERSON AND VIA “CONFERENCE CALL”. THOSE WISHING TO ATTEND THE MEETING VIA TELEPHONE SHOULD CALL (701) 802-5316 AND USE ACCESS CODE 5188908.

CALL TO ORDER: 6:00 pm

Roll Call of Commissioners

{ X } Tom Rowson, Chairperson { X } Richard Maddalena { X } Laurie Belli { X } Tom Archer
{ X } Candy Hunter { X } Shawn Burt { X } Jeff McCollum

Quorum **Yes/No**

Chairperson Rowson gave the oath of office to newly appointed Commissioner Jeff McCollum.

PUBLIC INTRODUCTION: Mick Connolly, Fire Chief and John Mitchell. Kelly Champion, Clerk- Absent.

PUBLIC COMMENT: John Mitchell provided the Commission with an opinion piece on the need and use of personal fire extinguishers. The piece shares his concerns for his property in light of recent fires in adjacent communities. He plans to donate an extinguisher to the Calpine Volunteers.

Mr. Mitchell further provided the Commission with an update on the recent meeting of the Calpine Volunteer Fire Department. He reports they have 37 dues paying members and are in the process of redefining by-laws and officer titles. He stated the Sierraville group is interested in being under the umbrella non-profit but expressed a strong desire for full autonomy. Discussion followed. Chairperson Rowson thanked Mr. Mitchell for his handouts and time.

MINUTES APPROVAL: Approval of the Minutes: 7/13/21 Commissioner Burt moved to approve the 7/13/21 minutes, Commissioner Hunter seconded. 5 Ayes (Maddalena, Archer, Hunter, Burt, Rowson) 2 Abstain (Belli, McCollum) motion passed.

FINANCIAL STATEMENT:

1. Review P&L, Balance Sheet, Report of Funds as of July 31, 2021 **H Commissioner Belli moved to approve the financial statements, Commissioner Burt seconded. 7 Ayes (Maddalena, Belli, Archer, Hunter, Burt, McCollum, Rowson) motion passed.**
2. Approve Bill Payments **H Commissioner Maddalena questioned a mileage reimbursement request. Discussion followed with Commissioner Archer stating we need to review our reimbursement policy. After review of the facts presented, it was agreed this reimbursement for mileage would constitute pay for travel to and from “work”. Mileage from the station is covered under District policy.**

REPORTS & REQUESTS FROM DISTRICT CHIEF, BATTALION CHIEFS AND EMS COORDINATOR:

1. Chief's Report (Response Summary, Fleet, Communications System, Faculty) (Mick)
2. Training / Recruitment/ Retention (Mick)
3. EMS (Mick)
4. Medical Supplies

Chief Connolly reported on the Dixie Fire as well as a review of local incidents. He reported the new command vehicle has had the radios installed. He further reported there has been a problem with the Babbit Repeater. He further reported on dispatching issues as the district dispatcher now has full-time work commitments which may necessitate change. He also reported on communication training on interfacing with UFSF as well as pre-plan tac channels.

Commissioner Maddalena stated the volunteers utilizing the upstairs training office at station 84 have requested the District purchase an air conditioning as the intense heat precludes use of the space during hot summer days. Commission Archer mover to purchase an air conditioner for such use not to exceed \$600. Chairman Rowson seconded the motion. 7 Ayes (Maddalena, Belli, Archer, Hunter, Burt, McCollum, Rowson) motion passed.

Chief Connolly stated there are 21 volunteers currently on the roster. He reported on a Cal OES preposition paid staffing plan recently put in place which will allow local staffing for high fire situations. He states this is a 24-hour staffing commitment and this program will ensure we can staff a local engine during red flag situations. He states this is a daily request submitted to OES with approval coming the day of the request allowing time for staffing assignments.

5. Discussion/Action: Purchase printer and supplies to print IDs for incidents (Mick) Commissioner Archer moved to approve the purchase of equipment not to exceed \$900. Commissioner Burt seconded. 7 Ayes (Maddalena, Belli, Archer, Hunter, Burt, McCollum, Rowson) motion passed.

UNFINISHED BUSINESS:

1. Status of appeal for fire services rendered during the Loyalton Fire (Rick/Kelly) Commissioner Maddalena stated Tim Beals sent a letter of support with our last appeal. The appeal seems more likely to be approved.
2. Update on Calpine Siding Project Commissioner Rowson reported the siding has been completed on Station 84 and Commissioner Maddalena reported it looks really nice.
3. Update on PSPS Grant/generator install in Calpine and Sierraville (Rick) Commissioner Maddalena states the permits have been submitted to the county and the generators are sitting at the stations awaiting permitting and then installation. He reports the required flood plain, base elevation surveys have been completed as well.
4. Update on AFG Grant for turnout gear Commissioner Maddalena reports we are still in the running for approval on this grant which would fund the purchase of 10 sets of turnouts for around \$54,000.
5. Discussion/Action: Approve contract with Mick Connolly for services rendered as a Training, Recruitment and Retention Consultant (Tom R.) H Chairperson Rowson reviewed the scope of work covered under this contract and Commissioner Archer reviewed the contract stating once insurance documents have been presented to the District, the contract will take effect. The contract is for \$1,000 per month with an annual insurance reimbursement of 50% of the policy not to exceed \$500. Commissioner Archer moved to approve the contract as presented. Commissioner Maddalena seconded. Roll call vote- Archer-yes, Maddalena-yes, McCollum-yes, Burt-yes, Hunter-yes, Rowson-yes, Belli-yes. Motion passed.
6. Discussion/Action: Adopt Cooperative Agreement with Tahoe National Forest (Tom R./Rick) H Discussion ensued. The contract calls for the district to have a current compensation policy. Commissioner Archer moved to adopt Resolution 2021-2 presented by Commissioner Maddalena an addendum to the current District 2014 Compensation Policy. Commissioner Belli seconded. 6 Ayes (Maddalena, Belli, Archer, Hunter, McCollum, Rowson) 1 Abstain (Burt) motion passed. Commissioner McCollum moved to adopt the Cooperative Agreement with the Tahoe National Forest as presented. Commissioner Belli seconded. 6 Ayes (Maddalena, Belli, Archer, Hunter, McCollum, Rowson) 1 Abstain (Burt) motion passed.
7. Discussion/Action regarding reimbursement of District volunteers who worked the Sugar Fire/Beckwourth Complex incident on July 2, 2021 (Rick) Chairperson Rowson presented the salary reimbursements from this incident response, stating there will be no cost recovery due to the lapse in cooperative agreement with TNF and Beckwourth Fire requested our response, not the USFS. Reimbursements presented total \$1,868.57 (table presented for payments to respective volunteers) less 12% worker compensation cost. Commissioner Belli moved to pay volunteers. Commissioner Archer seconded. 5 Ayes (Maddalena, Belli, Archer, Hunter, Rowson) 2 Abstain (Burt, McCollum) motion passed.

NEW BUSINESS:

1. Discussion/Action regarding the mutual aid agreement between TMFPD and Reno Fire (Candy) Commissioner Hunter expressed concern that the cooperative agreement between these two agencies remains lapsed as of 6/30/21. Commissioner Archer felt we should abstain from getting involved. Commissioner Burt stated Commissioner Hunter's communication with Chief Moore serves to show our support and serves the interest of our District.
2. Discussion/Action Truckee Meadows Fire District emergency fire ordinance pertaining to Verdi/Long Valley (Tom R.) Chairperson Rowson stated the emergency fire ordinance pertaining to open flame bbq etc., passed by the Sierra County BOS, is under purview of the SCSO for enforcement. We have no agreement with TMFPD for enforcement. Discussion followed. No action taken
3. Report of meeting with Tim Beals regarding collection and disbursement of mitigation fees and other District topics (Tom R./Rick) Chairperson Rowson reported that Mr. Beals presented the Finance Committee with detailed collection of all permits issued and fees collected back to the inception of district impact fee ordinance. He reviewed the permits in which impact fees were due but not collected and stated invoices have gone out to the respective property owners; all fees remaining unpaid will be collected on the annual property tax assessment billing. Discussion revealed a breakdown in communication with the auditor's office with payment distribution to the District. It was suggested that the building department collect the fees in a separate check from building permit fees so that the District can clearly track fees collected and deposited. Mr. Beals agreed this seemed like a good solution for both the County and the District. He will check with county council to ensure there is no legal impediment to this solution. Commissioner Maddalena questioned Mr. Beals on the status of the updated County Emergency Response Plan and what the expectation of Fire District involvement would be? Mr. Beals stated the draft will be circulated soon and stated Fire Districts will need to be involved. Com. Maddalena

stressed this would require a time, research and input commitment from the District. He stated evacuation plans are all risk. He further stated the evacuation plans done under the Firewise Community program are not binding. Commissioner Archer wondered if perhaps there was some grant money available for this under Prop. 1? Discussion followed.

Commissioner Maddalena asked Mr. Beals about the status of the nuisance complaint filed on 100 E. Main St. in Sierraville. Mr. Beals reported it is slated to go before the BOS next month.

Commissioner Maddalena stated Mr. Beals wants the old command Jeep returned to his office and that a new printer was given to the District under a Homeland Security agreement. The District Clerk is in possession of the printer and plans to use it when needed.

4. Discussion/Action regarding creating and adopting a deployment and reimbursement policy of SCFPD#1 Firefighters who respond to state and federal mutual aid requests (Tom A.) **This item was covered under the TNF Agreement.**
5. Report of Calpine "Auxiliary" meeting August 3, 2021 (Rick) **Commissioner Maddalena reported the meeting was very positive. He stated they are wrestling with incorporation of all communities and a long history of separate agencies. He stated they have approved \$2,500 for legal services to organize nonprofit 501c3 status. He states this will be an umbrella nonprofit and other communities who come under it will retain full autonomy. Discussion followed.**
6. Discussion/Action regarding purchase of used brush truck to replace brush truck at Station 84 (Rick) **Commissioner Maddalena reviewed options. It was decided the Commission would appoint an Apparatus Committee comprised of Commissioners Burt, McCollum, Maddalena and District Fire Chief Connolly. This will allow the District to move more efficiently into the bid and purchase process. Commissioner Maddalena moved to authorize the committee to research and purchase a Type 3 Engine, not to exceed \$12,000. Commissioner Burt seconded. 7 Ayes (Maddalena, Belli, Archer, Hunter, Burt, McCollum, Rowson) motion passed.**
7. Discussion/Action to form Apparatus Committee to identify the rolling stock needs of the District with the authority to make timely purchases, to consist of Chief and 2-3 Commissioners. **This item was covered in item 6 above.**

ANNOUNCEMENTS AND COMMENTS:

NEXT SCHEDULED MEETING: September 14, 2021 at 6:00pm in Sierraville

ADJOURNMENT: 8:39 pm

Key: T – Tabled from previous meeting H – Handout

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2020 VFA Invoice 7FG20118

2 messages

Kelly Champion <sierracountyfire1@gmail.com>

Tue, Aug 31, 2021 at 11:29 AM

To: Megan.Esfandiary@fire.ca.gov

Cc: Rick Maddalena <tk.rick.07@gmail.com>, Mick Connolly <mick@mickconnolly.com>

Dear Megan Esfandiary,

Please see the attached billing package as required. We have a few items still backordered that are not included, FYI.

Please confirm receipt of this email and that our submission is complete.

Best regards,

Kelly Champion, Clerk
Sierra County Fire Protection District #1
530-604-4013

 **2020 VFA Invoice 7FG20118.pdf**
2819K**Esfandiary, Megan@CALFIRE** <Megan.Esfandiary@fire.ca.gov>

Tue, Aug 31, 2021 at 12:49 PM

To: Kelly Champion <sierracountyfire1@gmail.com>

Cc: Rick Maddalena <tk.rick.07@gmail.com>, Mick Connolly <mick@mickconnolly.com>

Thank you Kelly, I will process for a full award reimbursement today.

Megan Esfandiary

CAL FIRE

Grants Management Unit

Megan.Esfandiary@fire.ca.gov**From:** Kelly Champion <sierracountyfire1@gmail.com>**Sent:** Tuesday, August 31, 2021 11:29 AM**To:** Esfandiary, Megan@CALFIRE <Megan.Esfandiary@fire.ca.gov>**Cc:** Rick Maddalena <tk.rick.07@gmail.com>; Mick Connolly <mick@mickconnolly.com>**Subject:** 2020 VFA Invoice 7FG20118**Warning:** this message is from an external user and should be treated with caution.

Date: 8/31/2021

Invoice #: 1

Bill To:

California Department of Forestry and Fire Protection (CAL FIRE)
Grants Management Unit, Attn: Megan Esfandiary
P.O. Box 944246
Sacramento, CA 94244-2460

Sierra County Fire Protection District #1 (LOCAL AGENCY) is submitting this invoice in accordance with the awarded Volunteer Fire Assistance (VFA) Grant. The invoice in the total amount of \$12,158.39 represents total expenditures incurred by **Sierra County Fire Protection District #1** (LOCAL AGENCY) and 50% is payable under CAL FIRE agreement 7FG20118.

Enclosed are copies of invoices and proof of payment to vendors.

All activities occurred within the grant timeframe.

Remit to: **PO ID: 3540-0000196613**

Local Agency: **Sierra County Fire Protection District #1**
Address: **P.O. Box 255**
Sierraville, CA, 96126

This is a: (please check only one)

Partial Invoice approved for payment.

Final Invoice approved for payment.

STATE USE ONLY

Appropriation Ref	Fund	ENY	Account	Alt Account	Program	Reporting Structure	Service Location	Amount
001	0001	2020	5340580	5340580002	9999000FED	35409206	92698	\$

The amount reimbursed per agreement is \$5,540.00



Kelly Champion <sierracountyfire1@gmail.com>

20/21 Audit Needed

Clay Singleton <csingleton@sa-cpas.com>
To: Kelly Champion <sierracountyfire1@gmail.com>

Mon, Sep 13, 2021 at 10:42 AM

Good morning Kelly,

Please see attached our engagement letter for the audit for June 30, 2021 for Sierra County Fire Protection District. If the District board decides to use our Firm, we would love to get the audit fieldwork scheduled for September or October.

Thank you & have a great day!

Clay Singleton, CPA



1740 Main Street, Suite A

Susanville, CA 96130

Phone: (530) 257-1040

Cell: (530) 249-4461

Fax: (530) 257-8876

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From: Kelly Champion <sierracountyfire1@gmail.com>
Sent: Thursday, September 9, 2021 12:09 PM
To: Clay Singleton <csingleton@sa-cpas.com>
Subject: 20/21 Audit Needed

Dear Clay,

I just got word from Robert Johnson's office that they will not be able to do the audit for Sierra County Fire Protection District for last fiscal year, 6/30/21. I am reaching out to you to see if you would provide us a quote? We have a meeting on Tuesday next week and I could add it to the agenda for approval. I have the accounting information at my house and at the Sierraville fire station. In the past we have met with Bob Johnson and crew at Commissioner Rick Maddalena's spacious home across the street from the station in Sierraville. I have attached last year's info for your review. We have property tax revenue, building permit fee revenue, federal and state fire protection reimbursements, and a small 50/50 grant for wildland gear. Our budget is about \$300k.

Thank you for your time on this, I look forward to hearing back from you.

Kelly Champion, Clerk

Sierra County Fire Protection District #1

530-604-4013



2 attachments

 **Peer Review Letter.pdf**
610K

 **Sierra County FPD Audit Engagement Letter 6-30-21.pdf**
4172K

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

March 23, 2018

To the Shareholders of SingletonAuman PC. and the Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of SingletonAuman PC (the firm) in effect for the year ended December 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of SingletonAuman PC in effect for the year ended December 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. SingletonAuman PC has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



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ENGAGEMENT LETTER

September 13, 2021

To the Board of Directors
Sierra County Fire Protection District
P.O. Box 255
Sierraville, CA 96126

Dear Board Members,

We are pleased to confirm our understanding of the services we are to provide Sierra County Fire Protection District for the year ended June 30, 2021.

As required by federal and state legal requirements, we are a Certified Public Accounting Firm, duly authorized to practice, and licensed by the California State Board of Accountancy License Number COR5923.

We will audit the financial statements of the governmental activities, and each major fund, of the Sierra County Fire Protection District as of and for the year ended June 30, 2021 and the related notes to the financial statements. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Sierra County Fire Protection District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Sierra County Fire Protection District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Required Supplementary information under GASB 34.
- 3) Supplementary schedules required by the California State Comptroller
- 4) Other supplementary information

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Sierra County Fire Protection District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Sierra County Fire Protection District's financial statements. Our report will be addressed to the Board of Directors of Sierra County Fire Protection District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or

Susanville:

1740 Main Street, Suite A, Susanville, CA 96130
530.257.1040 Fax: 530.257.8876

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Chester:

PO Box 795, Chester, CA 96020
530.258.2272 Fax: 530.258.2282

other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Sierra County Fire Protection District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Sierra County Fire Protection District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued

with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of SingletonAuman PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Cognizant or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of SingletonAuman PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five year after the report release date or for any additional period requested by the cognizant agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately July 30 and to issue our reports no later than December 15. Clay Singleton, Principal is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our professional fees are based on the time spent on an engagement at our standard hourly rates. Our hourly rates are established in relation to the level of experience of the individual assigned to the audit. We believe that our services, approach and technique provide the capability to achieve cost savings while maintaining the highest quality standards. Our proposed fee includes all related expenses including travel costs and copies of the audit report. We will not charge for out-of-pocket expenses such as mileage or per diem associated with this engagement.

The proposed fee for the audit of the Sierra County Fire Protection District for the year ending June 30, 2021 is as follows:

Sierra County Fire Protection District

<u>For the Year Ended</u>	<u>Audit Fee</u>
June 30, 2021	\$6,500

Our audit proposal is based on the expectation that your books will be closed, balanced and in auditable condition for the audit period. If during the course of the project the nature or scope of our work should change, we would discuss such matters with you and any effects of our fee estimates. The estimated fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary for any reason, we will discuss it with you and arrive at a new estimate before we incur any additional cost.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Government Auditing Standards require that we provide you with a copy of our most recent quality control review report. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Sierra County Fire Protection District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Clay Singleton, Principal
SingletonAuman PC

RESPONSE:

This letter correctly sets forth the understanding of Sierra County Fire Protection District.

Management signature: _____

Title: _____

Date: _____



Kelly Champion <sierracountyfire1@gmail.com>

Seeking Auditor for Small Fire District

Zach Pehling <zach@pehlingcpa.com>
To: Kelly Champion <sierracountyfire1@gmail.com>

Fri, Sep 10, 2021 at 10:27 AM

I have been giving the Districts up there two options on providing the audit. I can provide an annual audit for a 3,900 or I can do a biannual audit every other year for \$6,248. Let me know which route you would like to go and I will put something together.

From: Kelly Champion <sierracountyfire1@gmail.com>
Sent: Friday, September 10, 2021 9:59 AM
To: Zach Pehling <zach@pehlingcpa.com>
Subject: Seeking Auditor for Small Fire District

Dear Mr. Zach Pehling,

I have received your contact information from Robert Johnson's CPA group. Bob was our auditor for many years and we are sad to say he has passed away.

Our District is needing an audit for the fiscal year ended 06/30/21 and I am reaching out to see if we could get a proposal from you? We have a meeting on Tuesday and if you sent something to me by then I could present it.

I have attached the previous year's information for your review. We are located in Sierraville, CA. Please let me know if you have any questions.

Thank you so much,

Kelly Champion, Clerk

Sierra County Fire Protection District #1

530-604-4013

[]



September 10, 2021

Sierra County Fire
Sierraville, CA

Dear Board:

We are pleased to confirm our understanding of the services we are providing for Sierra County Fire for the year ended June 30, 2021. We will audit the Statement of Net Position, Statement of Activities and where applicable the Statement of Revenues, Expenditures, and Change in Fund Balance, Balance Sheet and Statement of Cash Flows of Sierra County Fire as of and for the year ended Sierra County Fire.

Accounting standards generally accepted in the United States of America call for certain required supplementary information (RSI) to accompany the basic financial statements. The Governmental Accounting Standards Board also considers this information a necessary part of financial reporting as it provides perspective to the basic financial statements. Therefore, as part of this engagement, we will apply limited procedures to Sierra County Fire's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will primarily consist of inquiries of management regarding their methods of measurement and presentation. However, we will not express an opinion or provide any assurance on this RSI as our limited procedures do not provide us with sufficient evidence to do so under our professional standards. Consequently, the financial statements we present to you will include the following required RSI that will not be audited and, as such, our report will disclaim an opinion on this RSI:

- Management's Discussion and Analysis

We also understand that supplementary information other than RSI will accompany Sierra County Fire's basic financial statements. In accordance with auditing standards generally accepted in the United States of America, we will apply auditing procedures and other additional procedures deemed necessary to the following supplementary information accompanying the basic financial statements in order to provide an opinion on this information in relation to the financial statements as a whole.

Objective

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the additional supplementary information referred to above when considered in relation to the financial statements taken as a whole.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards (GAAS). Our professional standards as defined by GAAS require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement and are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. As such, our audit will involve performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and will include tests of the accounting records of Sierra County Fire and other procedures we consider necessary. The procedures we determine necessary will depend on our "auditor's" judgment and will be based, in part, on our assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. If our opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or form an opinion, we may disclaim an opinion or not issue a report.



Audit Procedures

Our audit will involve performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and will include tests of the accounting records of Sierra County Fire and other procedures we consider necessary. The procedures we determine necessary will depend on our “auditor’s” judgment and will be based, in part, on our assessment of the risks of material misstatement of the financial statements, whether from errors, fraudulent financial reporting, misappropriations of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If we deem it appropriate, our procedures will also include tests of documentary evidence supporting the transactions recorded in the accounts, may include tests of the physical existence of inventories, and will include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters. These representations will include acknowledging our assistance with the preparation of your financial statements, the supplementary information, and notes accompanying these documents, and that you have reviewed and approved these documents, approved their release, and that you have accepted responsibility for them.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected by our firm, even though our audit is properly planned and performed in accordance with GAAS and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform you, or the appropriate level of management, of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

In making our risk assessments, we will consider internal controls relevant to the preparation and fair presentation of the Sierra County Fire's financial statements in order to design audit procedures that are appropriate in the circumstances. However, our audit procedures are not designed for the purpose of expressing an opinion on the effectiveness of your internal control. In accordance with our professional standards, we will communicate in writing to the appropriate level of management and those charged with governance matters concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of Sierra County Fire's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion. Management maintains the responsibility for identifying and ensuring that Sierra County Fire complies with applicable laws, regulations, contracts, and other agreements.

Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

Zach Pehling is the engagement partner for the audit services specified in this letter. His responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.



Responsibilities of Management and Those Charged with Governance

As part of our engagement, we may advise you about appropriate accounting principles and their application; however, the management of Sierra County Fire acknowledges and understands that the final responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America remains with you. This responsibility includes the financial statements, all accompanying information, and the representations that accompany them. As such, the management of Sierra County Fire is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Other management responsibilities include maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.

By your signature below, you also acknowledge that the management of Sierra County Fire is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements, and all accompanying information, that are free from material misstatement, whether due to fraud or error. This responsibility includes the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Sierra County Fire and the respective changes in financial position and where applicable, cash flows, in conformity with accounting principles generally accepted in the United States of America. In addition, management is also responsible for having appropriate programs and controls in place to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the organization that involves management, employees who have significant roles in internal control, regulators, and others where fraud could have a material impact on the financial statements. The management of Sierra County Fire is also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting Sierra County Fire received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Sierra County Fire complies with applicable laws and regulations and for taking timely and appropriate actions to remedy any fraud, illegal acts, or violations of contracts and agreements. You agree that you will confirm your understanding of your responsibilities as defined in this letter to us in your representation letter.

Management is also responsible for the preparation and fair presentation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree that you will confirm your understanding of your responsibilities with respect to the supplementary information in your representation letter. You further agree to include our report on the supplementary information in any document that contains and indicates that we have reported on such supplementary information.

Management's responsibilities also include designating qualified individuals with the necessary expertise to be responsible and accountable for overseeing all the nonattest services we perform as part of this engagement, as well as evaluating the adequacy and results of those services and accepting responsibility for them.

You further acknowledge and understand that management is responsible for providing us with access to all information management is aware of that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters; for the accuracy and completeness of the information that is provided to us; and for informing us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements. This responsibility also includes providing us with any additional information that we may request from management for the purpose of the audit; as well as allowing us unrestricted access to individuals within the organization from whom we may determine it necessary to obtain audit evidence, including access to your designated employees who will type all confirmations we request.



Written Report

We expect to issue a written report upon completion of our audit of Sierra County Fire's financial statements. Our report will be addressed to the Board of Directors of Sierra County Fire. We cannot provide assurance that an unmodified opinion will be expressed on the financial statements. Circumstances may arise in which it is necessary for us to modify our opinion, add emphasis-of-matter or other-matter paragraphs, decline to express an opinion or withdraw from the engagement.

Other Matters

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, copies, and telephone calls), except that we agree that our gross fee, including expenses, will not exceed 3900 for the audit for this contract. An initial deposit of 1950 due at the beginning of the year and the remainder due at completion of the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

It is our policy to keep records related to this engagement for 7 years. However, Zach Pehling CPAs does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the 7-year period Zach Pehling CPAs shall be free to destroy our records related to this engagement.

We appreciate the opportunity to be of service to Sierra County Fire and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Zach Pehling

RESPONSE:

This letter correctly sets forth the understanding of Sierra County Fire.

APPROVED:

Sierra County Fire

Date

SIERRA COUNTY FIRE PROTECTION DISTRICT #1					
2021/2022 FINAL BUDGET					
	REVENUE	FYE 2021	FYE 2021	FYE 2022	FYE 2022
		FINAL BUDGET	UNAUDITED	PRELIMINARY	FINAL
			ACTUALS	BUDGET	BUDGET
1	PROPERTY TAXES	230,000	248,848	281,546	256,313
2	VERDI/LONG VALLEY ASSESSMENT FEE	19,700	11,027	19,000	18,000
3	TAX INCOME - OTHER	-	1,080	1,000	1,000
4	EMERGENCY INCIDENT REIMBURSEMENTS	5,000	100,238	5,000	200,000
5	RENTS	1,200	2,400	1,200	1,200
6	GRANTS	5,000	36,820	5,100	5,100
7	INTEREST	100	243	300	300
8	MITIGATION FEES	7,000	7,794	3,000	10,000
9	ACCOUNT TRANSFER-GENERAL CARRYOVER			41,400	
10	ACCOUNT TRANSFER- GRANT CARRYOVER			36,300	36,300
11	ACCOUNT TRANSFER - MITIGATION		15,999		
	TOTAL REVENUE	\$ 268,000	\$ 424,449	\$ 393,846	\$ 528,213
12	PROFESSIONAL FEES	4,000	4,050	4,500	4,500
13	CLERICAL	19,300	18,868	19,750	19,750
14	CONTRACT TRNG./PRSNEL RETENTION			12,000	12,000
15	OFFICE EXPENSE	1,000	2,009	1,000	2,900
16	FACILITY MAINTENANCE	25,000	365	5,000	2,000
17	BANKING	50	-	50	
18	MEMBERSHIPS	550	670	670	700
19	RETENTION INCENTIVES	-	2,760	3,000	3,000
20	COUNTY TAX ADMINISTRATION	-	32,801	33,785	33,785
21	MISCELLANEOUS		1,072	500	500
22	EMS TRAINING	3,500	1,962	3,500	3,500
23	EMS SUPPLIES	6,000	1,173	2,500	2,500
24	COMMUNICATIONS	12,000	3,000	12,400	3,500
25	PERSONAL PROTECTION EQUIPMENT	13,000	852	6,000	6,000
26	GRANT EXPENSE-WILDLAND	10,000	12,158		
27	MISC. EQUIPMENT & SUPPLIES	4,000	1,891	24,000	24,000
28	EQUIP. REPAIR & MAINTENANCE	3,000	3,422	4,000	4,000
29	FIRE TRAINING	3,000	3	3,000	3,000
30	FIRE PROTECTION-VERDI/LONG VALLEY	48,000	48,000	48,000	48,000
31	FIRE PROTECTION-LOYALTON	53,100	53,674	55,287	55,284
32	FIRE LABOR/CONTRACT EQUIPMENT	3,000	45,518	3,000	117,000
33	FIRE PROTECTION-UNIFORMS	-	136	2,000	2,000
34	INSURANCE	29,500	23,858	27,500	27,500
35	VEHICLE REPAIR & MAINTENANCE	29,500	19,228	37,000	57,000
36	UTILITIES	19,415	15,158	17,316	17,316
37	CAPITAL EQUIPMENT-PAYMENT	6,500	6,326	6,088	6,088
38	CAPITAL EXPENSE-GRANT	-	1,164	62,000	36,836
39	CAPTIAL EXPENSE-GF		8,531		12,000
40	MITIGATION EXPENSE		23,793		12,000
41	RESERVE TRANSFER				11,554
	TOTAL EXPENSE	\$ 293,415	\$ 332,442	\$ 393,846	\$ 528,213
		\$ (25,415)	\$ 92,007	\$ -	\$ -

**SIERRA COUNTY FIRE PROTECTION DISTRICT #1
FINAL BUDGET DETAIL FY 2021/2022**

REVENUE	FYE 2021		FYE 2021		FYE 2022		FYE 2022	
	FINAL BUDGET	UNAUDITED ACTUALS	FINAL BUDGET	PRELIMINARY BUDGET	FINAL BUDGET	PRELIMINARY BUDGET	FINAL BUDGET	PRELIMINARY BUDGET
TAXES								
PROPERTY TAX SCFPD#1	230,000	248,848	230,000	281,546	230,000	281,546	230,000	281,546
PROPERTY TAX-TIMBER TAX		1,080						
CSA - VERDI/LONG VALLEY	19,700	11,027	19,700	19,000	19,700	19,000	19,700	18,000
TRANSIENT OCCUPANCY TAX				1,000		1,000		1,000
TOTAL TAX	\$ 249,700	\$ 260,955	\$ 249,700	\$ 301,546	\$ 249,700	\$ 301,546	\$ 249,700	\$ 275,313

Property taxes along with the Verdi/Long Valley voter approved Community Service Assessment comprise 95% of the District's revenue. The District has seen an increase in real estate values with several recent sales transactions and is tentatively projecting a 3% increase in secured tax revenue. County tax disbursements are made in January-53%, May-37%, and and tax revenue clean-up done prior to the close of the fiscal year in early July. The County is authorized under California Tax Code to collect administration and collection costs, about 12.8% of the total taxes. Auditor reported no Transient Occupancy Tax (approved by voters in 11/2020) was collected in FY 2021.

EMERGENCY INCIDENT RESPONSE

FIRE	5,000	100,238	5,000	5,000	5,000	200,000
EMS/RESCUE						
TOTAL	\$ 5,000	\$ 100,238	\$ 5,000	\$ 5,000	\$ 5,000	\$ 200,000

Reimbursements from USFS, CalFire, or other agencies either through OES or direct contract as well as EMS/Rescue billing as warranted. FY21 reimbursements include engine and personnel response to the Loyaltan Fire-\$23,861, Valley Fire-\$1094, Sheep Fire-\$74,257 & South Fire-\$1,129. FY22 budget estimate based on current actual incident response and OES contract standby.

RENTS-Use of Facilities

The Sheriff's Department patrol boat storage in the old Calpine Fire Station	\$ 1,200	\$ 2,400	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
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**SIERRA COUNTY FIRE PROTECTION DISTRICT #1
FINAL BUDGET DETAIL FY 2021/2022**

GRANTS	\$	5,000	\$	36,820	\$	5,100	\$	5,100
<p>The District provided pass-thru grant administration of \$520 for the Sierra Brooks Fire Safe Community accreditation for FY21. Additionally the District was awarded \$36,300 Public Safety Power Shutoff-Community Resilience Grant which will fund generators for Stations 82 & 84 in an effort to mitigate extended power outages. Station generators are budgeted for FY22. The District has applied to the Firefighter Assistance Grant for the purchase of PPE \$52,00. Final funding has not been awarded to date. 50/50 Grant is for the purchase of wildland gear which must be purchased prior to the end of fiscal year 21; funding will follow purchase documentation in FY22.</p>								
INTEREST	\$	100	\$	243	\$	300	\$	300
<p>Interest is earned on District reserves held in the Local Agency Investment Fund, tax payments from the county and deposits held with Wells Fargo</p>								
MITIGATION FEES	\$	7,000	\$	7,794	\$	3,000	\$	10,000
<p>The District collects development impact fees on all new construction as outlined in detail in the recently completed Nexus Study (Available on District's web page or by request)</p>								
RESERVE TRANSFER-MITIGATION				15,999				
RESERVE TRANSFER-GRANT CARRYOVER				36,300				36,300
RESERVE TRANSFER-GENERAL FUND CARRYOVER				41,400				
TOTAL	\$	-	\$	15,999	\$	77,700	\$	36,300
TOTAL REVENUE	\$	268,000	\$	424,449	\$	393,846	\$	528,213

**SIERRA COUNTY FIRE PROTECTION DISTRICT #1
FINAL BUDGET DETAIL FY 2021/2022**

EXPENSE	FYE 2021		FYE 2021		FYE 2022		FYE 2022	
	FINAL BUDGET	UNAUDITED ACTUALS	PRELIMINARY BUDGET	FINAL BUDGET	UNAUDITED ACTUALS	PRELIMINARY BUDGET	FINAL BUDGET	
GENERAL EXPENSE								
PROFESSIONAL FEES - ANNUAL AUDIT	4,000	4,050	4,500	4,500	4,500	4,500	4,500	
CLERICAL	19,300	18,868	19,750	19,750	19,750	19,750	19,750	
EMERGENCY MANAGEMENT OVERSIGHT-CHIEF			12,000	12,000	12,000	12,000	12,000	
OFFICE EXPENSE	1,000	2,009	1,000	1,000	1,000	2,900	2,900	
FACILITY MAINTENANCE	25,000	365	5,000	5,000	5,000	2,000	2,000	
BANK FEES	50	-	50	50	50	-	-	
MEMBERSHIPS	550	670	670	670	670	700	700	
VOLUNTEER RETENTION INCENTIVES		2,760	3,000	3,000	3,000	3,000	3,000	
COUNTY TAX ADMINISTRATION FEE		32,801	33,785	33,785	33,785	33,785	33,785	
	TOTAL \$	49,900 \$	61,523 \$	79,755 \$	79,755 \$	78,635 \$	78,635 \$	

The District has added funding for Training-Recruitment/Retention management for FY22. We are experiencing exponential growth primarily in tourist related response demand which continues to tax our all- volunteer responders. Our Commissioners will continue to explore avenues to responsibly mitigate this growth trend to ensure the safety of both our volunteers and constituents.

Facility maintenance includes modification to the air supply at Station 82-Carnell Building.

SB2557 allows Counties to annually charge local jurisdictions and Special Districts for the collection and distribution of property tax revenue.

District will purchase a printer and equipment \$900 for the printing of personnel identification badges.

MISCELLANEOUS						
COMMUNITY SUPPORT	\$	693	\$	500	\$	500
MISCELLANEOUS-OTHER	\$	379				
	\$	1,072	\$	500	\$	500

In FY 21, the District supported Title III pass-thru grant funding for the Sierra Brooks Firewise Community from the County.

EMERGENCY MEDICAL						
EMS TRAINING	3,500	1,962	3,500	3,500	3,500	3,500
EMS SUPPLIES	6,000	1,173	2,500	2,500	2,500	2,500

**SIERRA COUNTY FIRE PROTECTION DISTRICT #1
FINAL BUDGET DETAIL FY 2021/2022**

TOTAL \$ 9,500 \$ 3,135 \$ 6,000 \$ 6,000

**SIERRA COUNTY FIRE PROTECTION DISTRICT #1
FINAL BUDGET DETAIL FY 2021/2022**

COMMUNICATIONS					
REPEATER SITE RENTAL	2,500	1,809	2,500	1,850	
WEB SITE ADMINISTRATION	1,000	1,103	2,300	1,300	
CONSULTING/REPAIR	7,500	-	7,500	250	
BATTERIES		88	100	100	
OTHER	1,000				
TOTAL \$	12,000 \$	3,000 \$	12,400 \$	3,500 \$	

The District repeater rental is located on Beckwourth Peak.

FIRE PROTECTION					
PERSONAL PROTECTION EQUIPMENT	13,000	852	6,000	6,000	
GRANT EXPENSE-50/50 Wildland Gear	10,000	12,158			
SUPPLIES	2,000	1,397	2,000	2,000	
PORTABLE EQUIPMENT	2,000	494	2,000	2,000	
EQUIPMENT-RESCUE EQUIPMENT STANDARDIZATION			20,000	20,000	
REPAIR & MAINTENANCE	3,000	3,422	4,000	4,000	
TRAINING	3,000	3	3,000	3,000	
CONTRACT FIRE PROTECTION-VERDI/LONG VALLEY	48,000	48,000	48,000	48,000	
CONTRACT FIRE PROTECTION-SIERRA BROOKS/RURAL LOYALTON	53,100	53,674	55,287	55,284	
FIRE RESPONSE LABOR	3,000	45,518	3,000	100,000	
PROTECTION-OTHER (OES DOZER STANDBY)		136		17,000	
UNIFORMS			2,000	2,000	
TOTAL \$	137,100 \$	165,654 \$	145,287 \$	259,284 \$	

The District completed an annexation of the unincorporated properties in Eastern Sierra County in 2018. The District contracts with Truckee Meadows Fire Protection District for the fire protection of the Verdi and Long Valley properties and the City of Loyalton for fire protection of Sierra Brooks. Loyalton Pines and surrounding rural properties.

The District will purchase equipment for station Rescue Engines to ensure standardization across the District.

INSURANCE					
WORKMAN'S COMP	15,000	8,613	10,000	10,000	
LIABILITY-FACILITIES/VEHICLES	12,000	12,925	15,000	15,000	

**SIERRA COUNTY FIRE PROTECTION DISTRICT #1
FINAL BUDGET DETAIL FY 2021/2022**

FIREFIGHTER INSURANCE		2,500	2,320	2,500	2,500
	TOTAL \$	29,500 \$	23,858 \$	27,500 \$	27,500
VEHICLE REPAIR & MAINTENANCE					
FUEL		6,000	3,593	4,000	25,000
LABOR-VEHICLE		8,500	7,988	8,500	8,000
PARTS		6,000	3,848	3,000	4,000
PUMP TESTING		3,500	2,025		
TAXES & LICENSES		500			
OUTSIDE REPAIR SERVICES		5,000		5,000	3,500
TOOLS			658	1,000	1,000
REPAIR & MAINT.-OTHER			1,116	1,500	1,500
TIRES				14,000	14,000
	TOTAL \$	29,500 \$	19,228 \$	37,000 \$	57,000

Tire expense anticipated FY22 is for R82, R84 & B84. Pump testing is a bi-annual expense. Fuel expense increase reflects emergency incident response, OES standby, and Command Vehicle response

UTILITIES					
ELECTRIC		3,800	3,847	4,200	4,200
PROPANE		5,000	6,085	7,600	7,600
WATER		499	492	500	500
SOLID WASTE & GROUNDWATER		1,000	1,029	1,200	1,200
TELEPHONE		6,500	1,089	1,200	1,200
INTERNET		2,616	2,616	2,616	2,616
	TOTAL \$	19,415 \$	15,158 \$	17,316 \$	17,316

**SIERRA COUNTY FIRE PROTECTION DISTRICT #1
FINAL BUDGET DETAIL FY 2021/2022**

CAPITAL ASSETS EXPENSE-USDA RESCUE ENGINE LOAN PAYMENT	\$	6,500	\$	6,326	\$	6,088	\$	6,088
OTHER CAPITAL EXPENDITURES								
IMPACT FEE NEXUS STUDY		1,207						
DOG VALLEY FIRE LANE-IMPACT FEES		5,000						
COMMAND VEHICLE-IMPACT FEES		6,325						
TYPE III ENGINE-(SIERRAVILLE) IMPACT FEES & GF			12,000					12,000
STATION 84 SIDING REPLACEMENT-IMPACT FEES \$11,261 & GF		19,792						12,000
STATION GENERATORS-GRANT FUNDED \$36K TOTAL		1,164						36,836
TOTAL	\$	33,488	\$	62,000	\$	60,836		

Station 84 siding replacement will be completed in the fall of 2021. A command vehicle was purchased through Cal Fire's surplus equipment program. Additionally the District plans to purchase a Type III Engine for Station 82 through the Cal Fire surplus equipment program (purchase is pending results of active bid award). Newly appointed Equipment Committee will research future needs and make recommendations to full Board.

RESERVE TRANSFER - GENERAL FUND	\$	11,554
RESERVE TRANSFER-GENERAL FUND CARRYOVER		
RESERVE TRANSFER - MITIGATION		

TOTAL EXPENSE	\$	293,415	\$	332,442	\$	393,846	\$	528,213
	\$	(25,415)	\$	92,007	\$	-	\$	-

August 21, 2021

Attn: Paul Roen, Sierra County Board of Supervisors

From: Sierra County Waterworks District

**RE: Funding Request for Old Reservoir Cleanout
Use; Emergency Fire Suppression**

Scope of Work:

Mobilization of Equipment to Site

Remove estimated 1500 cubic yards of silt (exact quantity unknown)

Excavate to hard/rocky bottom and original size and shape

Slope at sides and back

Divert water per CDFW permit, plastic lined earth dam

18" elbow attached to pipe at dam to drain

Cut willows/bushes, root wads to remain

Willows removed from site

Water road for dust control

Owner to provide hydrant/drafting locations

Remove water bars on access road, replace at completion

Dump at Copren property in Sattley

Trucks will not dump/drive on mud to prevent tracking onto Public Roads

All County, State, Federal permits, fees responsibility of Sierra County Waterworks District

Filing Fee – Dept of Fish and Wildlife \$2360.25

Estimated Cost: \$50,000

This estimate is not detailed as of this date, awaiting a replies from several construction companies, and is based on the previous cost of \$33,660 in 2014.

Desired completion of work: November 15, 2022