

LOCKWOOD FIRE PROTECTION DISTRICT

23141 Shake Ridge Road Volcano, CA 95689

**Meeting of the Board of Directors
Agenda - August 28, 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. Approval of Minutes from Board Meeting of July 24, 2023

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

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.

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

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

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

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.

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

8. Discussion Items

9. Treasurer's report

10. Chief's Report

11. Committee Reports:

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

12. Auxiliary Report

13. Adjournment

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

Next Board Meeting: September 25, 2023

LOCKWOOD FIRE PROTECTION DISTRICT

23141 Shake Ridge Road Volcano, CA 95689

Meeting of the Board of Directors Minutes - July 24, 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. Local Agency Formation Commission (LAFCO) presentation by Rosanne Chamberlain - Overview of LAFCO functions and processes in consolidating agencies/districts.

Rosanne introduced Byron Damiani, new LAFCO Executive Officer and Legal Counsel.

LAFCO (categorized as “other government” agency) functions as an intermediary in the organization and structure of local government. LAFCO’s primary function is to maintain and regulate the boundaries of many local agencies, cities and special districts. LAFCO also has planning functions and provides a significant amount of information about local government in any county, through studies called Municipal Service Reviews. LFPD hasn’t had one a few years, however, LAFCO is grateful for the recent information provided (financial information, activities, work logs, etc.) from the Board. LAFCO is required to compare among government agencies and provide the public and commissioners background information they need to make good decisions in the public interest.

The boundary regulatory function of LAFCO revolves around setting the boundaries through annexation of territory, including spheres of influence, which are areas planned for future annexation. Annexation is a ‘Boundary Change Action’; there are many of these, however, Annexation is the most common. The public has the right to learn about what is happening and proposed actions, and there is transparency and accessibility as part of the decision-making process. There are multiple points in the process where notice has to be given and the opportunity for comment/protest/object/request quantifications of LAFCO, the commission accepts and hears that information, and are responsible to weigh and balance the various needs and desires of the citizens, and to try to modify and amend the proposals for the best affect and help the greatest number of people.

With any governmental decision making, there will be people who are less than happy with the result; people who will profit and people who will be frustrated because they feel it’s going to be more costly, but LAFCO looks mostly at the financial aspects of all boundary changes, those requirements are spelled out in state law. There are a set of 28 separate analysis elements that have to be considered by LAFCO for every decision made regarding boundary changes.

‘Reorganizing’ could mean combining 2 districts, or one district being absorbed by another district, modifying the boundary for the successor or district you end up with in the end, to include the territory of both the two government agencies. The crucial factor for CA is that the whole historic model for fire protection districts that are staffed primarily by volunteer citizens and funded through events such as pancake breakfasts and other grassroots kind of efforts to pay for cost of service, is no longer viable. Throughout the state, LAFCO has tried to figure out how to get the most out of every tax payer dollar and the highest level of service for the citizens, in a climate where the regulations are higher, the training requirements are higher, cost of equipment is astronomical, cost of insurance is extreme, the cost of operating the stations are more expensive, etc. It has been observed that it’s just not feasible to

support the kind of infrastructure and personnel-intensive services of small fire protection districts, especially in high fire risk/rural areas, with the old model of having volunteers. The restructuring of Measure M funding has been suggested to supplement the funding, but most say this is not enough. Most small fire protection districts are seriously struggling with their obligations regarding the expected services to protect life and extinguish fire and the financial ability to be able to do so. Throughout the state, there are increased conversations of combining fire protection districts primarily for the financial savings, but also to increase levels of service. LAFCO is charged with looking at the financial picture, and have seen the smaller fire protection districts are financially struggling.

Reorganization vs. Consolidation (in LAFCO law):

Reorganization - more general term - i.e., a small fire protection district wants to combine with another fire protection district, not by consolidating in the technical term, but by annexing the territory of the small fire protection district into the second fire protection district, and dissolving the first. The hearing process and requirements are different than the technical aspect of consolidating.

Consolidation - specific technical meaning that requires a specific process. Two agencies both go away, create one new agency with a new name, structure, governing board, etc.

There are many flexible ways to structure the final outcome, and this is the most critical thing for people to think about and be aware of. (i.e., Do you want to have a single larger fire protection district, that has more/less Board Members?; do you want two assessment different zones?, etc.) All of these creative solutions can be worked out at the table with LAFCO.

Questions/Discussion for Roseanne:

Q: Don Dowell- When reorganizing, is there the possibility of independent control of local funds when two districts combine (smaller into larger?) **A:** Can be structured that way, however, there is one single board of directors - they could have 2 separate funds (zone of benefit).

Q: Don Dowell - Is it possible to reorganize the Board Members as well, to include members from smaller agency on new organizations Board? **A:** Yes, LAFCO has ability to provide transition period, so that the new consolidated entity has 'x' number of Board Members, to possibly include members from previous district - still having to go through election process, etc.

Q: Don Dowell- Confirm percentage of Amador County LAFCO commission that are also Amador County Supervisor's? **A:** 2 (Frank Ax and Pat Crew- alternate is Richard Forster, alternates can't vote); 2 City representatives: Valerie Kleinfelter of Plymouth and Ann of Amador City - alternate is Bob Stimpson); 1 community member (Jim Vinciguerra). Will soon be issuing a Notice of Vacancy on Amador County's LAFCO commission. All 4-year terms.

Statement: Deb Elliot- Was very appreciative and said thank you for describing differences in "reorganizing" and "consolidation". In your experience, has reorganizing always been beneficial? **A:** Can't speak for entire state and every situation, but I can't remember a situation where there were any long-term financial liabilities. In some situations, there could be pension liability or pending lawsuits that have generated damage payments that would have to factor into the equation and who would be responsible for that. The kind of financial analysis that LAFCO does when there are complicated situations, like a Fire Department consolidation, is to research and find the issues/challenges that would need to be resolved, usually through negotiation. To the best of my knowledge, there won't be any surprises with LFPD.

Q: Rob Withrow- If LFPD reorganizes or consolidates - what happens with funding structure, base funding (outside of Measure M). **A:** Have to look at what you've got, how to be fair as an overarching

perspective - this is where a benefit sum specific to the prior boundary of LFPD would be the mechanism that would preserve and protect your revenue stream. Writing terms and conditions is an artform. These things need to be word smithed- don't want any 'subject to interpretation'. LAFCO's real task would be to define the agreement and structure to protect financial benefits that have been approved by LFPD, that might not be approved by AFPD.

Q: Don Dowell - Is there a mechanism for BOS on the LAFCO commission to excuse themselves from voting. **A:** Yes.

Q: Sharon Dowell - What is the goal of public participation in regard to discussion and advertising of potential consolidation? Will LAFCO be an agent in making the public aware? **A:** Workshops/meetings to educate the public are/will be available and accessible via LAFCO. LAFCO utilizes a very carefully structured public process, to make this information as accessible to the public as possible.

If both entities decide to adopt a resolution requesting LAFCO to do the reorg/consolidation **in their public board meeting**, LAFCO cannot say no, because the power stays with both districts. LAFCO can add conditions of approval for fairness and equity, i.e. requiring zone for assessment, etc., but LAFCO can't deny the annexation if it's requested through substantially similar resolutions by both agencies. In some cases, there are opportunities for citizens to protest through a vote, but depends on the path the Board wants to go: reorganization as annexation + dissolution, consolidation process, merger, etc.

LAFCO makes understandable decisions through public process.

Q: Jackie Vaughn- Have there been instances where a reorganization or consolidation didn't work?

A: When Board members didn't have best interests at heart, etc.

Q: Robert Withrow- Is it possible this situation could not be worth it for AFPD to consolidate with LFPD and if so, would this come to light through LAFCO's process? **A:** Yes. **RW:** Looking at the numbers, strictly the sustainability thereof, it's not sustainable for LFPD. **RC:** The unanimous thought, from experienced departments and Fire Chiefs, Board Members, etc., is that the time to consolidate is *not* when you're at the bottom- needs to be done when there is reasonable stability, good financial assets, etc.

Unfortunately, the community hubris or unreasonable self-determination or pride when things are good, blocks the view of the future when the situation is *not* good and what's at risk. Many districts are forced into consolidation, as they've waited until they were at rock bottom and had no other choice.

RW: There is viability in a volunteer program that is *supported* by career staff. We only generate about \$72,000 roughly in parcel tax; liability insurance cost is \$24,000 alone (Treasurer said it will be going up next year), fuel is \$4,000 x 3-5/year times a year.

Statement: Rosanne Chamberlin- Hopes the LAFCO commission is able to (or hire someone to) effectively review and describe (in a way everyone can understand) who gets what money, what the funding sources are, and how that funding moves.

Statement: Jan Hewitt- The LFPD Board is here to be maintain fiscal responsibility, not to operate the district, but to make sure it's solvent and provide the appropriate response for life and property. Be open to what the options could be.

Statement: JoAnne McLachlan- Public involvement in our functions is very important. There has been very little public attendance over the past 8 years. Budget has come up recently, and public participation is encouraged. Budget is available on website - look at the budget each month, it's evident why the Board is concerned.

Amador.lafco@gmail.com - email questions to LAFCO, anytime.

- 5-minute adjournment

July Board Meeting Minutes approval - Don Dowell motioned / JoAnne McLachlan seconded (All in)

5. Action Item 1 - Approval of Command Vehicle Swap: Don Dowell motioned / Cookie Stevens seconded (All in)

6. Action/Discussion Item 2 - Volunteer stipend increase LFPD: Don Dowell motioned / JoAnne McLachlan seconded (All in)

7. Treasurer's Report: Latest info is from April. Expecting May numbers within the week.

8. Chief's Report:

- Letter to State Fire Marshall's office in opposition to FHSZ - asked to take into consideration the county's fuel reduction efforts. August 9th is open public hearing, unsure of location.
- Ponderosa way- AFD said no Ingress/Egress at this point
- Steve Clark has passed written and practical paramedic exam - now licensed. Steve Clark introduced himself and gave his background.
- Finished another round of Driver Operator training with Vol FF, 6 more dr/op on roster now. Tom has been doing an exceptional job teaching the class.
- Draft of letter to Top Cop- sent requesting additional donation monies
- Secured funding through Auxiliary for hose order (6530, 6520)
- Forest Service rents our WT - Contract/agreement coming, will need JH signature
- 3 different fires giving payment: Jackson, Echo, Carbon (Amador's jurisdiction, but committed LFPD operator to)
- June - 26 calls (12 medical, 5 public assist, 1 vehicle accident, 2 vegetation fire, 1 structure fire, 5 calls on a controlled burn)

Grants - USDA grant, Don Dowell is willing to work on after discussion with Board. Chief and Don Dowell says might not want to commit to the 25% match. Tim Worny says we want to think twice about spending money right now with the forecasted loss of funds for next year. Chief says ok to explore raising revenue for an addition to building (sleeping quarters). Don Dowell suggests scoping the project prior to making a decision.

Fiscal/Planning - none

Policy/Procedures - none

Building - none

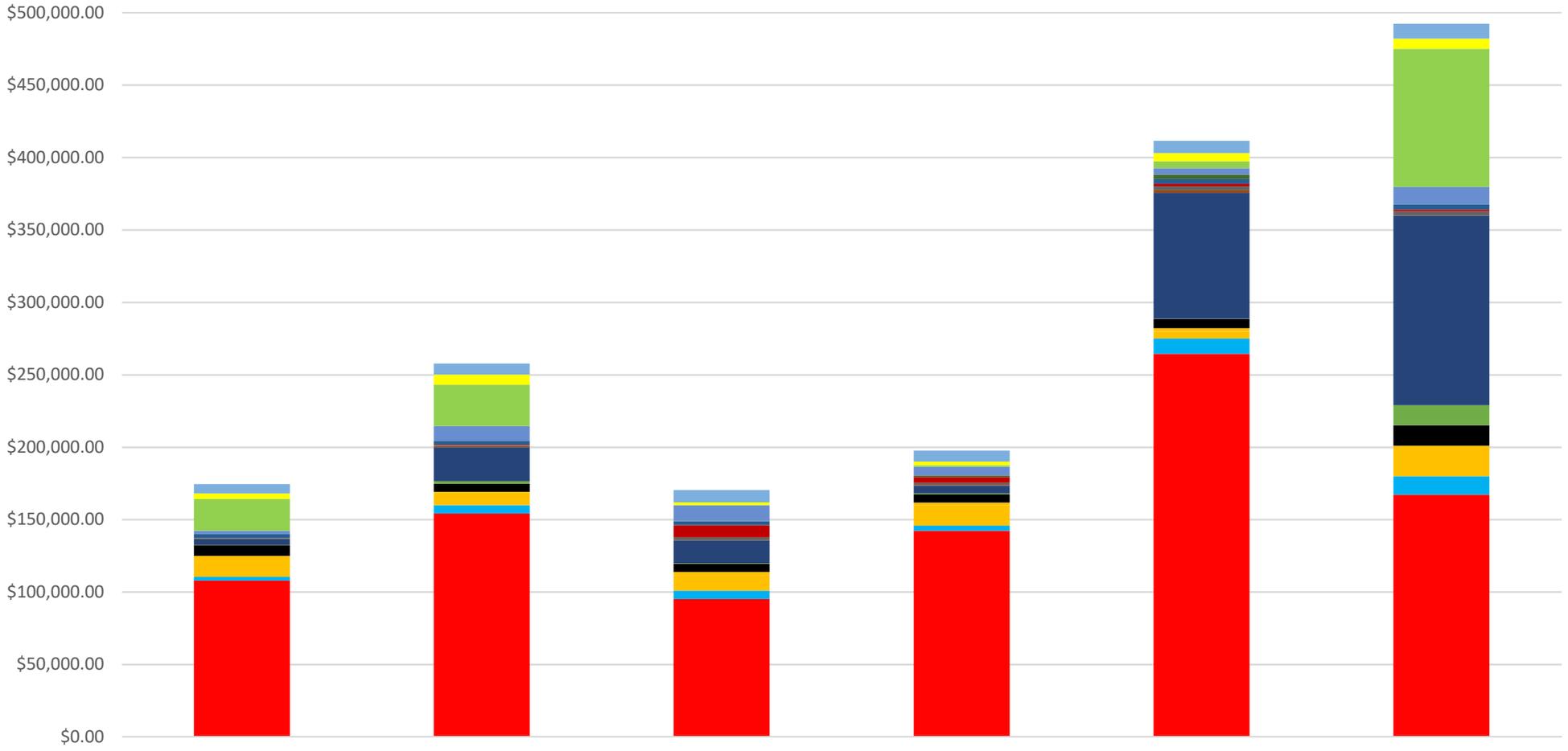
Comm/Outreach - Upcountry Newsletter is published every month and available on our website as well.

Auxiliary Report - see Board Packet

Adjourn @ 7:50pm - Cookie Stevens motioned / Don Dowell seconded (all in)

Next Meeting: August 28th, 2023

Lockwood Fire Protection District Annual Expenditures

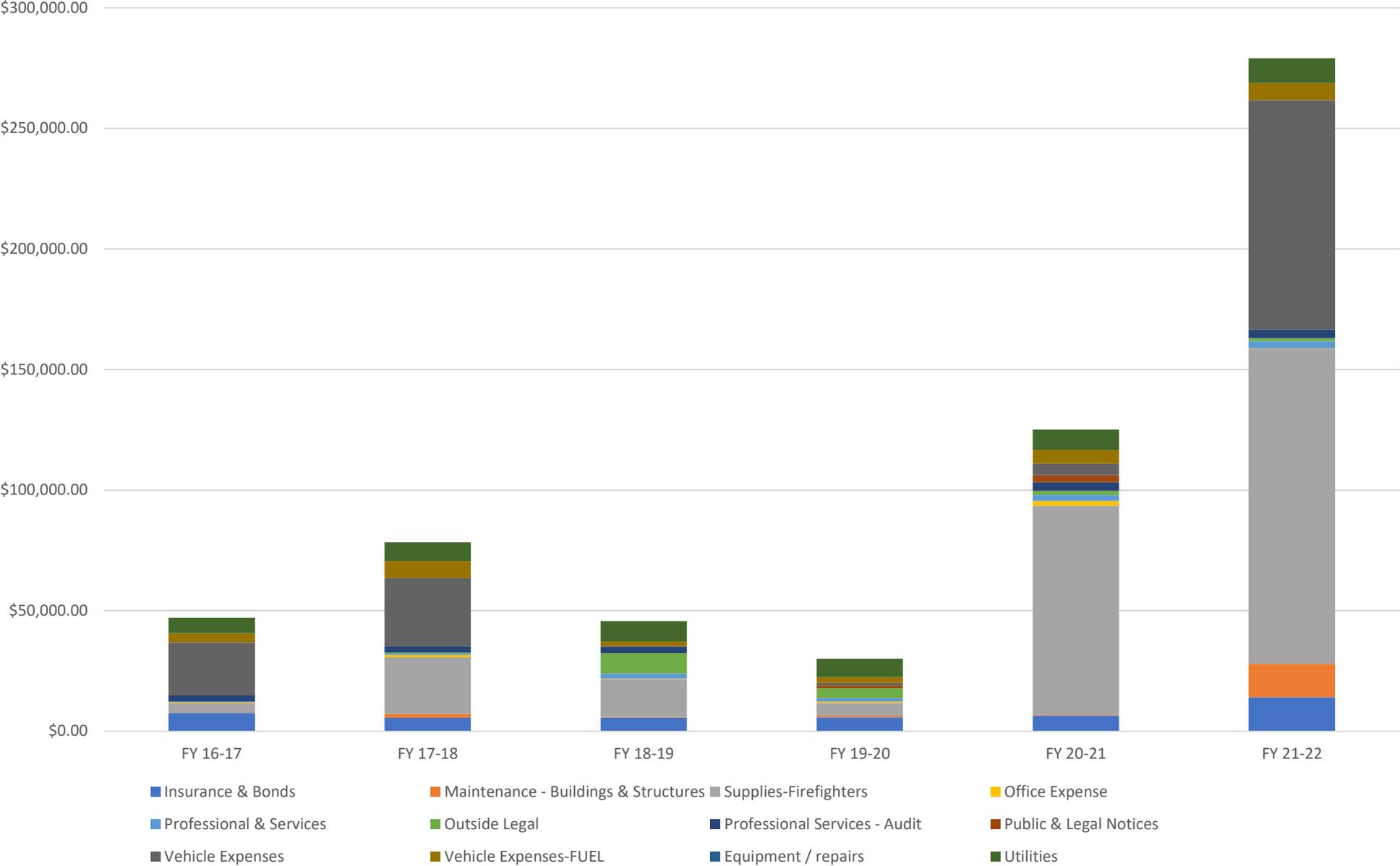


- Salaries - Firefighters
- Insurance & Bonds
- Professional & Services
- Staff Training
- Utilities
- FICA - Firefighters
- Maintenance - Buildings & Structures
- Outside Legal
- Vehicle Expenses
- Workers Comp Insurance
- Supplies-Firefighters
- Professional Services - Audit
- Vehicle Expenses-FUEL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

Does not include Capital/Loan payments

Dowell 7/24/2023

Lockwood Fire Protection District Non Measure M Expenditures



Does not include Capital/Loan payments or Measure M

Dowell 7/24/2023



A. Department/Organization

Organization Name: Lockwood Fire Protection District
Contact's First Name: Justin Contact's Last Name: Yelinek
Street Address: 23141 Shake Ridge Road, Volcano, CA 95689
Mailing Address: P.O. Box 221, Volcano, CA 95689
City: Volcano County: Amador Zip Code: 95642
State: California CAL FIRE Unit:
Phone Number: (209) 304-6981 Email Address: jyelinek@amadorgov.org
Unique Entity ID: 060368466

To check to see what your UEI Number is, or to apply for one, please visit the [SAM.GOV](https://sam.gov) website.

B. Area to be served by award (include areas covered by contract or written mutual aid agreements).

Number of Communities: 1 Area: 22.00 square miles
Congressional District #: CA-4
Population: 2,500 Annual Budget: \$ 170,000.00
Latitude N 38 ° 27 ' 67 " Longitude W -120 39 48 "

(Latitude must be between 32 and 42 degrees. Longitude must be between 114 and 125 degrees. Latitude and Longitude minutes and seconds must be between 0 and 60. Use a central point in the Applicant's service area for the general area covered by the project).

All projects **MUST** have a project area.

C. Activity: Annual number of emergency incidents.

Fire: 25 + EMS: 201 + Other: 119 = Total: 345

D. Indian Tribal Community (If project includes an Indian Tribal Community, please provide):

Population: Size (acres): # of structures:

Distance to nearest fire station (miles):

CAL FIRE USE ONLY (Formula-driven)

Total Application Request (up to 50%; \$500 minimum, \$20,000 maximum)

Project Total Cost: \$ 9,997.56

Amount Funded for this Agreement: \$4,998.78 *MC*

E. Proposed Project (List individual items for funding. Include tax and shipping in unit cost):

	Type	Item	Quantity	Unit Cost	Item Total
1.	Communications	<input type="checkbox"/> BK Portable Radios	4	\$ 1,490.00	\$ 5,960.00
2.	Communications	<input type="checkbox"/> BK Antenna's	4	\$ 54.95	\$ 219.80
3.	Communications	<input type="checkbox"/> Battery Pack	8	\$ 155.75	\$ 1,246.00
4.	Communications	<input type="checkbox"/> Battery, Clamshell	7	\$ 102.00	\$ 714.00
5.	Communications	<input type="checkbox"/> Microphone, Speaker	4	\$ 254.00	\$ 1,016.00
6.	Communications	<input type="checkbox"/> Charging PODS	4	\$ 24.00	\$ 96.00
7.		Freight from factory	1	\$ 75.00	\$ 75.00
8.		CA-TAX	1	\$ 670.76	\$ 670.76
9.					\$ 0.00
10.					\$ 0.00
11.					\$ 0.00
12.					\$ 0.00
13.					\$ 0.00
14.					\$ 0.00
15.					\$ 0.00
16.					\$ 0.00
17.					\$ 0.00
18.					\$ 0.00
19.					\$ 0.00
20.					\$ 0.00
21.					\$ 0.00
22.					\$ 0.00

F. CAL FIRE USE ONLY (Formula-Driven)

Project Total Cost: \$ 9,997.56

G. Additional Information. 1. Briefly describe the area to be served: fire protection system, water system, equipment, facilities, staffing, hazards, etc. and purpose of proposed project. 2. How will the request(s) maintain or bring your organization into compliance with NFPA 1977? (Limited to space below)

The Lockwood Fire Protection District (LFPD) has two fire stations in rural mountain community. The facilities are in fair conditions, but are in need of some minor upgrades and repairs. There are 20 volunteers firefighters that respond from home to staff either one of the two engines, one utility, one squad, or one water tender depending on the dispatch. One engine is a quad cab type 3, 4x4 and the other engine is a single cab two wheel drive and both are in fair shape. The squad and water tender are newer and the utility is older with limited equipment. The geographic area is approx. 4,000' elevation and consists of pine, manzanita and annual grass with 1200 homes and numerous out buildings intermixed with limited ingress and egress. There is no fire protection systems but there is a small four hydrant water system located in Lamel Heights within LFPD. Due to the amount of calls, large wildland fire potential and structure threat, life safety threat, and limited funds earned for LFPD the need money for communications equipment will provide firefighters with updated and safer equipment needed for wildland and structural fire suppression. In addition this will provide for both firefighter protection and community protection.

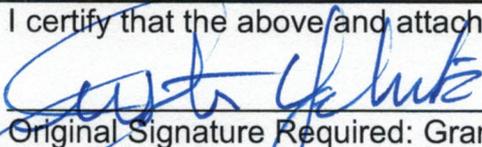
In addition to the original request(s), Applicants may list alternative projects for excess or unused funds, which the State will review during the initial application process. The State will determine which of the Applicant's projects are eligible for funding if excess or unused funds become available. Upon advance written approval by the State, the applicant may use additional/excess funding up to the contract maximum amount to purchase State approved items in listed order of priority on their application.

Deviations from the original application are considered an amendment and require prior approval before the amended expenditures can be made.

The funds will be only for those projects accomplished and/or items purchased between Agreement Approval Date and June 30, 2024. The Recipient agrees to provide CAL FIRE with itemized documentation of the Agreement project expenditures and bill CAL FIRE as soon as the project is complete, but no later than September 1, 2024.

The Recipient gives CAL FIRE or any authorized representative access to examine all records, books, papers, or documents relating to the Agreement. The Recipient shall hold harmless CAL FIRE and its employees for any liability or injury suffered through the use of property or equipment acquired under this Agreement. The applicant certifies that to the best of the applicant's knowledge and belief, the data in this application is true.

I certify that the above and attached information is true and correct:



Original Signature Required: Grantee's Authorized Representative

04/01/2023

Date Signed

Printed Name: Justin Yelinek

Title: Battalion Chief

Executed on: 04/01/2023

at Jackson

Date

City

Organization Name: Lockwood Fire Protection District

Grant Assurances for Cooperative Forestry Assistance Act of 1978
Volunteer Fire Capacity (VFC)

Organization Name: Lockwood Fire Protection District

Contact's First Name: Justin

Contact's Last Name: Yelinek

Street Address: 23141 Shake Ridge Road, Volcano, CA 95689

Mailing Address: P.O. Box 221, Volcano, CA 95689

City: Volcano

County: Amador

Zip Code: 95642

State: California

CAL FIRE Unit: AEU - Amador-El Dorado Unit



Phone Number: (209) 304-6981

Email Address: jyelinek@amadorgov.org

UEI Number: 060368466

As the duly authorized representative of the applicant, I certify that the applicant named above:

1. Has the legal authority to apply for the Volunteer Fire Capacity grant, of the Cooperative Forestry Assistance Act of 1978 and has the institutional, managerial and financial capability to ensure proper planning management, and completion of the grant.
2. Will assure that grant funds are used only for items requested and approved in the application.
3. Assures that all wildland fire response employees (full-time, part-time, or volunteer) are fully equipped with appropriated wildland fire response personal protective equipment that meets NFPA 1977, *Standard on Protective Clothing and Equipment for Wildland Fire Fighting*, and are trained to a proficient level in the use of the personal protective equipment. Wildland fire suppression safety clothing, and equipment includes:
 - Safety helmet
 - Goggles
 - Ear Protection
 - Fire-resistant (i.e. Nomex) hood, shroud, or equivalent face and neck protection
 - Fire-resistant (i.e. Nomex) shirt and pants
 - Gloves
 - Safety work boots
 - Wildland fire shelter
 - Communications Equipment
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.

5. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain for themselves or others, particularly those with whom they have a family, business or other ties.
6. Will comply with all applicable requirements of all other Federal laws, Executive orders, regulations, Program and Administrative requirements, policies, and other requirements governing this program.
7. Will comply with USDA Forest Service Civil Rights requirements.

See the [Forest Service Civil Rights literature](#) on their web page.

8. Understands that failure to comply with any of the above assurances may result in suspension, termination, or reduction of grant funds.

- In compliance with NFPA 1977 and trained in the use of Wildland PPE.
- Not in compliance with NFPA 1977, but applying for grant funding to purchase Wildland PPE and/or provide required training.

The undersigned represents that he/she is authorized by the above named applicant to enter into this agreement for and on behalf of the said applicant.

Printed Name of Authorized Agent: Justin Yelinek

Signature of Authorized Agent: _____

Title of Authorized Agent: Battalion Chief

Date: 04/01/2023

Submission requires an unsigned and signed application.

1. Please complete and save an **unsigned** application.
2. In addition, please **sign and date** an application (electronic or wet signature OK).
3. On one email, please attach both the **unsigned** and **signed** applications and submit to CALFIRE.GRANTS@FIRE.CA.GOV.

Electronic copies must be submitted by May 4, 2023 at 11:59pm.



Columbia
communications, Inc.
 22480 Parrotts Ferry Road
 Columbia, CA 95310
209-533-0252

ESTIMATE

Date	Estimate #
3/29/2023	Q77173

Name / Address
LOCKWOOD FIRE PROTECTION DIST. PO BOX 221 VOLCANO, CA 95689

Accepted By		Col Com PO	Date Accepted	Rep	Customer PO
				David	
Item	Description of Items & Project	Qty	Cost	Total	
	Estimate for BK Technologies BKR5000 portable radios, antenna, batteries, chargers, AA clamshells, and speaker mics.				
BKR5000-T3BC-1	BKR 5000 Base Radio Unit Model III Top Display & Front Display, Full Keypad. Includes one base frequency, GPS, Black Housing, No Ch. stop/ Blue Tooth capable, Belt Clip.***ANTENNA AND BATTERY OF CHOICE, ORDERED SEPARATELY *** LIST: \$2729.50	4	1,490.00	5,960.00T	
BKR0810GPS	Antenna, GPS, VHF, 136-174MHz,BKR-P Series. LIST: \$79.31	4	54.95	219.80T	
BKR0101	Battery Pack, Li-Ion 4900 mAh, Smart, BKR-P Series. LIST: \$229.00	8	155.75	1,246.00T	
BKR0120	Battery, Clamshell, 12. For BKR. LIST: \$146.49	7	102.00	714.00T	
BKR0203	Microphone, Speaker, w/3.5mm, IP68 Submersible, Emergency Button, BKR-P Series. LIST: \$365	4	254.00	1,016.00T	
FACTORY SHIPPING	Freight from factory	1	75.00	75.00	
TWP-BK3	Endura charger pod for BK Technologies BKR5000.	4	24.00	96.00T	

Subtotal	\$9,326.80
Sales Tax (7.25%)	\$670.76
Total	\$9,997.56

Signature _____

**State of California
Department of Forestry and Fire Protection (CAL FIRE)
Cooperative Fire Protection
GRANT AGREEMENT**

APPLICANT:

PROJECT TITLE: Volunteer Fire Capacity

GRANT AGREEMENT: 7GF23058

PROJECT PERFORMANCE PERIOD is from date upon approval through June 30, 2024.

Under the terms and conditions of this Grant Agreement, the applicant agrees to complete the project as described in the project description, and the State of California, acting through the Department of Forestry & Fire Protection, agrees to fund the project up to the total state grant amount indicated.

PROJECT DESCRIPTION: Cost-share funds awarded to provide assistance to rural areas in upgrading their capability to organize, train, and equip local forces for fire protection.

Total State Grant not to exceed \$ 4,998.78 (or project costs, whichever is less).

**The Special and General Provisions attached are made a part of and incorporated into this Grant Agreement.*

**STATE OF CALIFORNIA
DEPARTMENT OF FORESTRY
AND FIRE PROTECTION**

Applicant	
By	By
Signature of Authorized Representative	
Title	Title: David Scheurich Staff Chief, Cooperative Fire Programs
Date	Date

CERTIFICATION OF FUNDING

GRANT AGREEMENT NUMBER	PO ID	SUPPLIER ID
FUND 0001	FUND NAME General Fund	
PROJECT ID 354023DG2012166	ACTIVITY ID SUBGNT	AMOUNT OF ESTIMATE FUNDING \$ \$4,998.78
GL UNIT 3540	BUD REF 001	CHAPTER 12
PROGRAM NUMBER 9999000FED	ENY 2023	ADJ. INCREASING ENCUMBRANCE \$ 0.00
ACCOUNT 5340580	ALT ACCOUNT 5340580002	ADJ. DECREASING ENCUMBRANCE \$ 0.00
REPORTING STRUCTURE 35409206	SERVICE LOCATION 92750	UNENCUMBERED BALANCE \$ \$4,998.78

I hereby certify upon my personal knowledge that budgeted funds are available for this encumbrance.

Signature of CAL FIRE Accounting Officer	Date
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**VOLUNTEER FIRE CAPACITY PROGRAM
TERMS AND CONDITIONS**

DEPARTMENT OF FORESTRY AND FIRE PROTECTION

STATE OF CALIFORNIA
Natural Resources Agency

Agreement for the Volunteer Fire Capacity Program of the
Cooperative Forestry Assistance Act of 1978

THIS AGREEMENT, made and entered between the STATE of California, acting through the Director of the Department of Forestry and Fire Protection hereinafter called "STATE", and _____ hereinafter called "LOCAL AGENCY", covenants as follows:

RECITALS:

1. STATE has been approved as a passthrough agent of the United States Department of Agriculture, (USDA), Forest Service for the purpose of administering the Volunteer Fire Capacity program in California, hereinafter referred to as VFC, authorized by the Cooperative Forestry Assistance Act (CFAA) of 1978 (PL 95-313, 92 Stat 365, 16 U.S.C. 2106), as amended.
2. This is a subaward under the 2023 Volunteer Fire Capacity Grant #23-DG-11052012-166 awarded to STATE by the Forest Service on August 3, 2023. The Federal Assistance Listing for the award is 10.698, Cooperative Forestry Program. This subaward is funded solely with Federal funds and is subject to the Office of Management and Budget (OMB) guidance in subparts A through F of 2 CFR Part 200, as adopted and supplemented by the USDA in 2 CFR Part 400, and under certain terms and conditions to LOCAL AGENCY to assist LOCAL AGENCY to upgrade its fire protection capability.
3. LOCAL AGENCY desires to participate in said VFC and agrees to the terms and conditions specified in the Procedural Guide for Volunteer Fire Capacity Program 2023.

NOW THEREFORE, it is mutually agreed between the parties as follows:

4. **APPROVAL: This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. LOCAL AGENCY may not commence performance until such approval has been obtained.**
5. **INCORPORATION: The Procedural Guide for Volunteer Fire Capacity Program 2023, submitted Application for Funding and associated Grant Assurances are hereby incorporated by reference as part of the Grant Agreement.**
6. **TIMELINESS: Time is of the essence in this Agreement.**
7. **FORFEITURE OF AWARD: LOCAL AGENCY must return this Agreement and required resolution properly signed and executed to STATE at the email address specified in paragraph 12, with a timestamp no later than December 1, 2023 or LOCAL AGENCY will forfeit the funds.**

8. GRANT AND BUDGET CONTINGENCY CLAUSE: It is mutually understood between the parties that this **Agreement** may have been written for the mutual benefit of both parties before ascertaining the availability of congressional appropriation of funds, to avoid program and fiscal delays that would occur if the **Agreement** were executed after that determination was made.

This **Agreement** is valid and enforceable only if sufficient funds are made available to the STATE by the United States Government for the **State Fiscal Year 2023** for the purpose of this program. In addition, this **Agreement** is subject to any additional restrictions, limitations, or conditions enacted by the Congress or to any statute enacted by the Congress that may affect the provisions, terms, or funding of this **Agreement** in any manner.

The parties mutually agree that if the Congress does not appropriate sufficient funds for the program, this **Agreement** shall be amended to reflect any reduction in funds.

The STATE has the option to invalidate the **Agreement** under the 30-day cancellation clause or to amend the **Agreement** to reflect any reduction in funds.

9. REIMBURSEMENT: STATE will reimburse LOCAL AGENCY, from funds made available to STATE by the Federal Government, an amount not to exceed **\$4,998.78** on a 50/50 matching funds basis, for the performance of specific projects and/or purchase of specific items identified in Proposed Project, Application for Funding, attached hereto. **Reimbursement will be only for those projects accomplished and/or items purchased between THE LAST SIGNATORY DATE ON PAGE 1 and JUNE 30, 2024.** This sum is the sole and maximum payment that STATE will make pursuant to this Agreement. **LOCAL AGENCY must bill STATE at the e-mail address specified in paragraph 12, with a timestamp no later than September 1, 2024 in order to receive the funds.** The bill submitted by LOCAL AGENCY must clearly delineate the projects performed and/or items purchased. A vendor's invoice and proof of payment to vendor(s) must be included for items purchased.
10. LIMITATIONS: Expenditure of the funds distributed by STATE herein is subject to the same limitations as placed by the VFC, upon expenditure of United States Government Funds. Pursuant to 2CFR200.313 Equipment, subject to the obligations and conditions set forth in that section; title to any equipment and supplies acquired under this **Agreement** vests with the LOCAL AGENCY. For any equipment items over \$5,000, the federal government may retain a vested interest in accordance with paragraph 17 below.
11. MATCHING FUNDS: Any and all funds paid to LOCAL AGENCY under the terms of this **Agreement**, hereinafter referred to as "VFC Funds", shall be matched by LOCAL AGENCY on a dollar-for-dollar basis, for each project listed on attachment(s) hereto identified as "Proposed Project". No amount of unpaid "contributed" or "volunteer" labor or services shall be used or consigned in calculating the matching amount "actually spent" by LOCAL AGENCY.

LOCAL AGENCY shall not use VFC Funds as matching funds for other federal grants, including Department of Interior (USDI) Rural Fire Assistance grants, nor use funds from other federal grants, including USDI Rural Fire Assistance grants, as matching funds for VFC Funds.

- 12. ADDRESSES: The mailing addresses of the parties hereto under the terms of the Agreement are:

LOCAL AGENCY: _____

Attention: _____
Telephone Number(s): _____
E-mail _____

STATE: **Department of Forestry and Fire Protection**
Grants Management Unit, Attn: Megan Esfandiary
P. O. Box 944246
Sacramento, California 94244-2460
PHONE: (916) 894-9845
E-MAIL: Megan.Esfandiary@fire.ca.gov

- 13. PURPOSE: Any project to be funded hereunder must be intended to specifically assist LOCAL AGENCY to organize, train, and/or equip local firefighting forces in the aforementioned rural area and community to prevent or suppress fires which threaten life, resources, and/or improvements within the area of operation of LOCAL AGENCY. Project funds are not to be used for research and development.
- 14. COMBINING: In the event funds are paid for two or more separate, but closely related projects, the 50/50 cost-sharing formula will be applied to the total cost of such combined projects.
- 15. OVERRUNS: In the event that the total cost of a funded project exceeds the estimate of costs upon which this Agreement is made, LOCAL AGENCY may request additional funds to cover the **Agreement** share of the amount exceeded. However, there is no assurance that any such funds are, or may be, available for reimbursement. Any increase in funding will require an amendment.
- 16. UNDERRUNS: In the event that the total cost of a funded project is less than the estimate of costs upon which this **Agreement** is made, LOCAL AGENCY may request that additional eligible projects/items be approved by STATE for **Agreement** funding. However, there is no assurance that any such approval will be funded. Approval of additional projects/items, not listed on the Proposed Project application, made by STATE, will be in writing and will require an amendment.
- 17. FEDERAL INTEREST IN EQUIPMENT: The Federal Government has a vested interest in any item purchased with VFC funding in excess of \$5,000 regardless of the length of this **Agreement**, until such time as the fair market value is less than \$5,000. The VFC percentage used to purchase the equipment will be applied to the sale price and recovered for the Government during the sale. This percentage will remain the same even following depreciation. The Federal Government may not have to be reimbursed if the disposal sale amounts to a fair market value of less than \$5,000. LOCAL AGENCY will notify STATE of the disposal of such items.

18. EQUIPMENT INVENTORY: Any single item purchased in excess of \$5,000 will be assigned an VFC Property Number by the STATE. LOCAL AGENCY shall forward a copy of the purchase documents listing the item, brand, model, serial number, any LOCAL AGENCY property number assigned, and a LOCAL AGENCY contact and return address to STATE at the address specified in paragraph 12. The STATE will advise the LOCAL AGENCY Contact of the VFC Property Number assigned.
19. AUDIT: LOCAL AGENCY agrees that the STATE, the Department of General Services, the Bureau of State Audits, or their designated representative shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this **Agreement**. LOCAL AGENCY agrees to maintain such records for possible audit for a minimum of five (5) years after final payment, unless a longer period of records retention is stipulated. LOCAL AGENCY agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, LOCAL AGENCY agrees to include a similar right of the State of California to audit records and interview staff in any subcontract related to performance of this **Agreement**. (GC 8546.7, PCC 10115 et seq., CCR Title 2, Section 1896).
20. DISPUTES: In the event of any dispute over qualifying matching expenditures of LOCAL AGENCY or audit findings, the dispute will be decided by STATE and its decision shall be final and binding.
21. MONITORING: LOCAL AGENCY agrees to the monitoring of activities as necessary by STATE to ensure that the award is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the agreement; and that performance goals are achieved.
22. INDEMNIFICATION: LOCAL AGENCY agrees to indemnify, defend, and save harmless, the STATE, its officers, agents, and employees, from any and all claims and losses, accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this **Agreement**, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by LOCAL AGENCY in the performance of this **Agreement**.
23. CIVIL RIGHTS: LOCAL AGENCY agrees to comply with civil rights requirements as detailed in the Complying With Civil Rights Requirements brochure (FS-850) and the And Justice For All poster (AD-475A). The poster is to be placed at all public point of contact/reception areas.
24. DRUG-FREE WORKPLACE REQUIREMENTS: LOCAL AGENCY will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:
 - a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.
 - b. Establish a Drug-Free Awareness Program to inform employees about:

- 1) the dangers of drug abuse in the workplace;
- 2) the person's or organization's policy of maintaining a drug-free workplace;
- 3) any available counseling, rehabilitation and employee assistance programs; and,
- 4) penalties that may be imposed upon employees for drug abuse violations.

c. Every employee who works on the proposed **Agreement** will:

- 1) receive a copy of the company's drug-free workplace policy statement; and,
- 2) agree to abide by the terms of the company's statement as a condition of employment on the **Agreement**.

Failure to comply with these requirements may result in suspension of payments under the **Agreement** or termination of the **Agreement** or both and LOCAL AGENCY may be ineligible for funding of any future State **Agreement** if the department determines that any of the following has occurred: (1) the LOCAL AGENCY has made false certification, or violated the certification by failing to carry out the requirements as noted above. (GC 8350 et seq.)

25. **TERM:** The term of the **Agreement** SHALL COMMENCE ON THE LAST SIGNATORY DATE ON PAGE 1 and continue through June 30, 2024.
26. **TERMINATION:** This **Agreement** may be terminated by either party giving 30 days written notice to the other party or provisions herein amended upon mutual consent of the parties hereto.
27. **AMENDMENTS:** No amendment or variation of the terms of this **Agreement** shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or **Agreement** not incorporated in the **Agreement** is binding on any of the parties.
28. **INDEPENDENT CONTRACTOR:** LOCAL AGENCY, and the agents and employees of LOCAL AGENCY, in the performance of this **Agreement**, shall act in an independent capacity and not as officers or employees or agents of the STATE or the Federal Government.
29. **INDIRECT RATE:** LOCAL AGENCY may not assess an indirect rate in excess of their Federally approved Negotiated Indirect Cost Rate Agreement (NICRA), a de minimis rate if LOCAL AGENCY does not have an approved NICRA, or the VFC program cap rate of 10%, whichever is lesser. LOCAL AGENCY may also elect not to assess an indirect rate. The approved indirect cost rate at the time of execution is 0%.

30. MEDIA: LOCAL AGENCY shall acknowledge STATE and USDA Forest Service support in any publications, audiovisuals and electronic media developed as a result of this award.

It is encouraged to give public notice of the receipt of this award and announce progress and accomplishments, acknowledging STATE and USDA Forest Service support. Follow direction in USDA Supplemental 2 CFR 415.2.

31. ASSIGNMENT: This Agreement is not assignable by LOCAL AGENCY either in whole or in part.



**Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion
 Lower Tier Covered Transactions**

The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. § 552a, as amended). This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, and 2 CFR §§ 180.300, 180.335, Participants' responsibilities. The regulations were amended and published on August 31, 2005, in 70 Fed. Reg. 51865-51880. Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0505-0027. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The provisions of appropriate criminal or civil fraud, privacy, and other statutes may be applicable to the information provided.

(Read instructions on page two before completing certification.)

- A. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;
- B. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

ORGANIZATION NAME	PR/AWARD NUMBER OR PROJECT NAME
NAME(S) AND TITLE(S) OF AUTHORIZED REPRESENTATIVE(S)	
SIGNATURE	DATE

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

Instructions for Certification

- (1) By signing and submitting this form, the prospective lower tier participant is providing the certification set out on page 1 in accordance with these instructions.
- (2) The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the Department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.
- (3) The prospective lower tier participant must provide immediate written notice to the person(s) to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (4) The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549, at 2 CFR Parts 180 and 417. You may contact the Department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.
- (5) The prospective lower tier participant agrees by submitting this form that, should the proposed covered transaction be entered into, it may not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the Department or agency with which this transaction originated.
- (6) The prospective lower tier participant further agrees by submitting this form that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- (7) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the General Services Administration's System for Award Management Exclusions database.
- (8) Nothing contained in the foregoing shall be construed to require establishment of a system of records to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- (9) Except for transactions authorized under paragraph (5) of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the Department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDIT PROPOSAL

To The Board of Directors
Lockwood Fire Protection District
P.O. Box 221
Volcano, CA 95689

August 10, 2023

Re: Audit Proposal Years ended June 30, 2023, 2024, and 2025.

Dear Directors:

Thank you for the opportunity to submit the following proposal to serve as independent auditor for Lockwood Fire Protection District.

We propose to conduct the audit of the financial statements of the Lockwood Fire Protection District for the fiscal years ended June 30, 2023, 2024 and 2025.

We will plan and perform the audit in accordance with generally accepted auditing standards in the United States of America and the State Controller's minimum audit requirements for California Special Districts. If our audit report is other than unmodified, we will fully discuss the reason with the District's manager prior to presentation of the report. If during the audit we become aware of significant deficiencies in the design or operation of internal controls or of ways management practices can be improved, we will communicate such information to the District Board of Directors in a separate letter.

We propose to begin the audits for the fiscal years ended June 30, 2023, 2024 and 2025 as soon as the District records are available. Set-up, pre-list and certain other procedures would begin on notification of the contract. Fieldwork would begin soon after District personnel complete the trial balance. Preparation of State Controller's Report including electronic filing will be completed prior to the January due date.

Our fee for the above services is based on hourly rates from \$75 to \$110 per hour with maximum fee not to exceed \$4,375 for each audit year ended June 30, 2023, 2024, and 2025. The fee for the Controller's Report will be \$550. The total fee charged each year will be \$4,925.

Lockwood Fire Protection District-Audit Proposal-Page 2

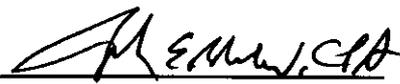
This audit proposal is for a financial audit and the above fees include our entire out of pocket expenses including up to 7 bound copies of the audit report. Additional copies are available at \$10 each.

We will need the cooperation and assistance of District personnel to successfully complete the audit. Such assistance will include but not limited to obtaining copies of documents, contract, invoices, etc., various audit inquiries and assistance with preparation of the audit confirmations and other standard auditing procedures.

Should the District need additional services, our fee assisting will be billed at the rate of \$125 per hour in addition to the audit fee discussed above. Such additional fees, if any, will be discussed with the District in advance of providing such services.

Should you need any additional information regarding this proposal please call John E. Blomberg, C.P.A. direct at (209) 466-3894.

Respectfully Submitted,


John E. Blomberg, C.P.A.

Approved By:

Signature

Dated

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							