



## SPRINGLAKE FIRE PROTECTION DISTRICT

1000 Lincoln Avenue

Woodland, CA 95695

(530) 661-5860

### MEETING AGENDA

Date: Tuesday, September 25, 2018

Time: 2:00 pm

Location: Police Community Room

1000 Lincoln Avenue

Woodland, CA 95695

#### ***Governing Board***

Wes Arvin, Chair

Robert Moeller, Vice-Chair

Carolyn Bunfill

*Vacant*

*Vacant*

### AGENDA

- I. **Call to Order**
- II. **Approval of Minutes:** June 26, 2018
- III. **Public Comments**
- IV. **Public Hearings**  
None
- V. **Approve Payments of Bills and Budget Requests**
  - A. Approval of Payment to the City of Woodland for Administrative Services – 1<sup>st</sup> quarter FY18-19 (\$1000)
  - B. Approval of Payment to the City of Woodland for Fire Suppression Services – Final Payment for FY17-18 (\$14,146.93)
  - C. Approval of Payment to the City of Davis for Fire Suppression Services – Final Payment for FY17-18 (\$12,586.09)
  - D. Payment to YCPARMIA for general/auto liability for Fiscal Year 2018-19 (\$500)
  - E. Approval of Payment to Fechter and Company for FYE 2016 and 2017 Audits- Final Payment (\$644)
- VI. **Regular Calendar**
  - A. Proposition 172- Presentation from Yolo Fire Chiefs
  - B. District Website- Continued Discussion from 6/26/18
- VII. **Correspondence and Information**
  - A. Auditor's Report for FYE 2016 and FYE 2017

- B. Updated Special Assessment Direct Charge Transmittal 2018-19
- C. Trial Balance Reports for June-July 2018

**VIII. Set Date for Next Meeting**

**30-60-90 Day Agenda**

**IX. Adjournment**

I hereby certify that this Meeting Notice and Agenda for the Springlake Fire Protection District Governing Board scheduled for **Tuesday, September 25th** at 2:00 p.m. at the City of Woodland Police Department at 1000 Lincoln Avenue, Woodland, CA, was posted by Thursday September 20, 2018 outside City Hall (300 First Street) and on the City of Woodland webpage ([www.woodlandfire.org](http://www.woodlandfire.org)) in accordance with the provisions of the Brown Act for Public Notice requirements.



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Jeran Ulrich, Clerk  
Springlake Fire Protection District Governing Board



**SPRINGLAKE FIRE PROTECTION DISTRICT**  
**1000 Lincoln Avenue**  
**Woodland, CA 95695**  
**(530) 661-5860**

**GOVERNING BOARD MEETING MINUTES**  
**Tuesday June 26, 2018 at 2:00 PM**  
**Police Community Room, 1000 Lincoln Avenue, Woodland**

**PRESENT:** Commissioners Wes Arvin, Carolyn Bunfill  
Board Clerk Jeran Ulrich– Woodland Fire Department  
Chief Rebecca Ramirez- Woodland Fire Department  
Fire Marshal Patrick Sandholdt- Davis Fire Department  
Acting Fire Marshal Jose Colin- Woodland Fire Department

**ABSENT:** Commissioner Robert Moeller

**AGENDA**

- I. Call to Order**  
The June 26, 2018 Springlake Fire Protection District Governing Board meeting was called to order at 2:02 PM by Chair Arvin.
- II. Approval of Minutes: April 26, 2018**  
On a motion by Commissioner Bunfill and seconded by Commissioner Arvin, the Board voted 2-0 to approve the 04/26/2018 minutes as presented.
- III. Public Comments**  
None
- IV. Public Hearings**  
None
- V. Approve Payments of Bills and Budget Requests**
  - A. On motion by Commissioner Bunfill and seconded by Commissioner Arvin, the Board voted 2-0 to approve the payment to the City of Woodland for Administrative Services – 4th quarter (\$1000).
  - B. On motion by Commissioner Bunfill and seconded by Commissioner Arvin, the Board voted 2-0 to approve the payment to the City of Woodland for Fire Suppression Services – 2<sup>nd</sup> payment (\$114,122.90)

- C. On motion by Commissioner Bunfill and seconded by Commissioner Arvin, the Board voted 2-0 to approve the payment to the City of Davis for Fire Suppression Services – 2<sup>nd</sup> payment (\$98,581.71)

## **VI. Regular Calendar**

- A. Approval of the FY2018-19 Budget  
On motion by Commissioner Arvin and seconded by Commissioner Bunfill, the Board voted 2-0 to approve the FY 2018-19 Budget.
- B. Special Assessment Charges for 2018-19 Tax Roll: Certification, Resolution & Direct Charge Transmittal  
On motion by Commissioner Bunfill and seconded by Commissioner Arvin, the Board voted 2-0 to adopt Resolution 2018-19 requesting the collection of charges on the 2018-19 tax roll, and to authorize that the charges be directly placed on the tax roll.
- C. Updated Auditor's Draft Report FYE 2016 and 2017 and Management Letter  
On motion by Commissioner Bunfill and seconded by Commissioner Arvin, the Board voted 2-0 to accept the updated Auditor's Draft Report FYE 2016 and 2017 and the Management Letter as presented.
- D. Special District Financial Transaction Report- Statement of Intent  
On motion by Commissioner Arvin and seconded by Commissioner Bunfill, the Board voted 2-0 to submit the Statement of Intent notifying the County Department of Financial Services (DFS) of the Board's intent to have DFS prepare and submit the Special District Financial Transition Report for FY2017-18 to the State Controller for an estimated cost of \$273.00
- E. Conflict of Interest Biennial Review  
On motion by Commission Bunfill and seconded by Commissioner Arvin, the Board authorized the Board Clerk to sign the required form stating that no amendments are required to the code at this time.  
  
Chair Arvin and Chief Ramirez agreed to further examine the Code prior to the next review due to the age of the Board's code.
- F. District Website- Continued Discussion from 4/26/18  
On motion by Commissioner Arvin and seconded by Commissioner Bunfill, the Board voted 2-0 to approve the purchase of a domain name for the district and directed the Board Clerk to research other website hosting options that are available.

**VII. Correspondence and Information**

A. Trial Balance Reports for March through May 2018  
Informational only

B. North Davis Meadows Water Update

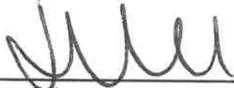
City of Davis Fire Marshal Sandholdt provided the Board with an update on the water issues in the North Davis Meadows area of the District. Fire Marshal Sandholdt and Chair Arvin will continue to work with County and City of Davis officials and the residents towards a solution.

**VIII. Set Date for Next Meeting**

The next Board meeting will be held on September 25, 2018 at 2:00 PM in the Police Community Room, 1000 Lincoln Ave Woodland, CA 95695.

**IX. Adjournment**

The June 26, 2018 Springlake Fire Protection District Governing Board meeting was adjourned by Chair Arvin at 3:02 PM.



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Jeran Ulrich, Clerk  
Springlake Fire Protection District Governing Board

# SPRINGLAKE FIRE PROTECTION DISTRICT

## Board Communication

AGENDA ITEM  
V.A

**DATE:** September 25, 2018

**SUBJECT:** Approval of Payment to the City of Woodland for Administrative Services for the 1<sup>st</sup> quarter of Fiscal Year 2018-19 (\$1000).

**PREPARED BY:** Jeran Ulrich, Board Clerk

**RECOMMENDED ACTION:**

That the Springlake Fire Protection District Governing Board approve payment to the City of Woodland for the 1<sup>st</sup> quarter in Fiscal Year 2018-19 for Administrative Services in the amount of \$1,000

**BACKGROUND INFORMATION:**

On June 26, 2018, the Governing Board approved the District's budget for Fiscal Year 2018-19. The final budget includes an expenditure of \$1,000 per quarter for administrative services provided by the City of Woodland Fire Department. Administrative supplies and services include developing agenda items, preparing the agenda packets for distribution, postage, attending meetings with the County on behalf of the District, and preparing and administering the budget.

This claim is for administrative services provided by City of Woodland Fire Department during the first quarter of this budget year.

Respectfully yours,



Rebecca Ramirez  
Fire Chief

Attachment

# CLAIM

## County of Yolo

|   |                    |     |                          |          |   |                             |                 |                     |
|---|--------------------|-----|--------------------------|----------|---|-----------------------------|-----------------|---------------------|
| Warrant Number  |                    |     |                          |          | Name of Fund<br><b>Springlake Fire Protection District</b>  |                             |                 |                     |
| DATE<br><b>09/25/2018</b>   | FUND<br><b>320</b> | B/U | ACCOUNT<br><b>501165</b> | COST CTR | REF NO.   | AMOUNT<br><b>\$1,000.00</b> | Encumbrance No. | Emcumb. Liquidation |
| NAME AND ADDRESS OF VENDOR:<br><br><p style="text-align: center;">City of Woodland<br/>Fire Department<br/>1000 Lincoln Avenue<br/>Woodland, CA 95695</p>   |                    |     |                          |          | I hereby certify that the articles or services described by the invoice attached below were necessary for use by the Department<br><br><b>SPRINGLAKE FIRE PROTECTION DISTRICT</b><br><br>BY: <br>Rebecca Ramirez, Fire Chief |                             |                 |                     |
| I hereby certify that the articles or services described by the invoice attached below have been delivered or performed and that no prior claim has been presented for said articles or service.<br><br><br>_____<br>SIGNATURE OF CLAIMANT |                    |     |                          |          | AUDITOR USE ONLY  |                             |                 |                     |

**Attach Invoice Here. Enter Any Explanatory Remarks Below.**

Payment for administrative services provided by the Woodland Fire Department to the Springlake Fire Protection District for the 1<sup>st</sup> quarter for Fiscal Year 2018-19.

**GOVERNING BOARD APPROVAL**

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# SPRINGLAKE FIRE PROTECTION DISTRICT

## Board Communication

AGENDA ITEM  
V.B

**DATE:** September 25, 2018

**SUBJECT:** Approval of Payment to the City of Woodland for Fire Suppression Services – final payment for Fiscal Year 2017-18 (\$14,146.93).

**PREPARED BY:** Jeran Ulrich, Board Clerk

**RECOMMENDED ACTION:**

That the Springlake Fire Protection District Governing Board approve the final payment to the City of Woodland for fire suppression services for fiscal year 2017-18 in the amount of \$14,146.93.

**BACKGROUND INFORMATION:**

On June 15, 2017, the Governing Board approved the District's budget for Fiscal Year 2017-18. The final budget included estimated payments to the cities of Davis and Woodland based on property taxes and special assessments paid by District parcel owners. These payments are for fire suppression services provided by the respective fire departments of both cities.

This claim is the final payment for fire suppression services provided by the Woodland Fire Department during the 2017-18 Fiscal Year. The Board Clerk will inform the Woodland Fire Department of the breakdown of this payment so that funds coming from special assessment fees may be set aside for specific use as defined in Resolution 97-6.

Respectfully yours,



Rebecca Ramirez  
Fire Chief

Attachment

# CLAIM

## County of Yolo

|   |      |     |         |          |   |             |                 |                     |  |
|---|------|-----|---------|----------|---|-------------|-----------------|---------------------|--|
| Warrant Number  |      |     |         |          | Name of Fund<br><b>Springlake Fire Protection District</b>  |             |                 |                     |  |
| DATE  | FUND | B/U | ACCOUNT | COST CTR | REF NO.   | AMOUNT      | Encumbrance No. | Encumb. Liquidation |  |
| 09/25/2018  | 320  |     | 502123  |          |   | \$14,146.93 |                 |                     |  |
| NAME AND ADDRESS OF VENDOR:<br><br><p style="text-align: center;">City of Woodland<br/>Fire Department<br/>1000 Lincoln Avenue<br/>Woodland, CA 95695</p>   |      |     |         |          | I hereby certify that the articles or services described by the invoice attached below were necessary for use by the Department<br><br><b>SPRINGLAKE FIRE PROTECTION DISTRICT</b><br><br>BY: <br>_____<br>Rebecca Ramirez, Fire Chief |             |                 |                     |  |
| I hereby certify that the articles or services described by the invoice attached below have been delivered or performed and that no prior claim has been presented for said articles or service.<br><br><br>_____<br>SIGNATURE OF CLAIMANT |      |     |         |          | AUDITOR USE ONLY  |             |                 |                     |  |

**Attach Invoice Here. Enter Any Explanatory Remarks Below.**

Under the terms of the Agreement between the Springlake Fire Protection District and the cities of Woodland and Davis effective July 1, 2004, all monies are to be disbursed to the cities. This claim is for funds due to the City of Woodland. This is final payment for FY17-18.

**GOVERNING BOARD APPROVAL**

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# SPRINGLAKE FIRE PROTECTION DISTRICT

## Board Communication

AGENDA ITEM  
V.C

**DATE:** September 25, 2018

**SUBJECT:** Approval of Payment to the City of Davis for Fire Suppression Services – final payment for Fiscal Year 2017-18 (\$12,586.09)

**PREPARED BY:** Jeran Ulrich, Board Clerk

**RECOMMENDED ACTION:**

That the Springlake Fire Protection District Governing Board approve the final payment to the City of Davis for fire suppression services for fiscal year 2017-18 in the amount of \$12,586.09.

**BACKGROUND INFORMATION:**

On June 15, 2017, the Governing Board approved the District's budget for Fiscal Year 2017-18. The final budget included estimated payments to the cities of Davis and Woodland based on property taxes and special assessments paid by District parcel owners. These payments are for fire suppression services provided by the respective fire departments of both cities.

This claim is the final payment for fire suppression services provided by the Davis Fire Department during the 2017-18 Fiscal Year. The Board Clerk will inform the Davis Fire Department of the breakdown of this payment so that funds coming from special assessment fees may be set aside for specific use as defined in Resolution 97-6.

Respectfully yours,



Rebecca Ramirez  
Fire Chief

Attachment

# CLAIM

## County of Yolo

|   |                    |     |                          |          |   |                              |                 |                     |
|---|--------------------|-----|--------------------------|----------|---|------------------------------|-----------------|---------------------|
| Warrant Number  |                    |     |                          |          | Name of Fund<br><b>Springlake Fire Protection District</b>  |                              |                 |                     |
| DATE<br><b>09/25/2018</b>   | FUND<br><b>320</b> | B/U | ACCOUNT<br><b>502121</b> | COST CTR | REF NO.   | AMOUNT<br><b>\$12,586.09</b> | Encumbrance No. | Emcumb. Liquidation |
| NAME AND ADDRESS OF VENDOR:<br><br><p style="text-align: center;">City of Davis<br/>Finance Department<br/>23 Russell Blvd.<br/>Davis, CA 95616</p>   |                    |     |                          |          | I hereby certify that the articles or services described by the invoice attached below were necessary for use by the Department<br><br><b>SPRINGLAKE FIRE PROTECTION DISTRICT</b><br><br>BY: <br>_____<br>Rebecca Ramirez, Fire Chief |                              |                 |                     |
| I hereby certify that the articles or services described by the invoice attached below have been delivered or performed and that no prior claim has been presented for said articles or service.<br><br><br>_____<br>SIGNATURE OF CLAIMANT |                    |     |                          |          | AUDITOR USE ONLY  |                              |                 |                     |

**Attach Invoice Here. Enter Any Explanatory Remarks Below.**

Under the terms of the Agreement between the Springlake Fire Protection District and the cities of Woodland and Davis effective July 1, 2004, all monies are to be disbursed to the cities. This claim is for funds due to the City of Davis. This is the final payment for FY17-18.

**GOVERNING BOARD APPROVAL:**

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# SPRINGLAKE FIRE PROTECTION DISTRICT

## Board Communication

AGENDA ITEM  
V.D

**DATE:** September 25, 2018

**SUBJECT:** Approval of Payment to YCPARMIA for the cost of general/auto liability insurance (\$500)

**PREPARED BY:** Jeran Ulrich, Board Clerk

**RECOMMENDED ACTION:**

That the Springlake Fire Protection District Governing Board approve payment to Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA) for declared General/Auto Liability cash payment policy year 2018-19 in the amount of \$500.

**BACKGROUND INFORMATION:**

The Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA) is the general/auto liability provider to the Springlake Fire Protection District. The coverage for July 1, 2018 – June 30, 2019 is in the amount of \$500.

Respectfully yours,



Rebecca Ramirez  
Fire Chief

Attachment

YCPARMIA

77 West Lincoln Ave  
Woodland, CA 95695

# Invoice

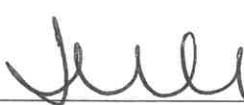
| DATE     | INVOICE # |
|----------|-----------|
| 7/3/2018 | 7982      |

| BILL TO  |
|--|
| City of Woodland Public (Springlake)<br>Attn: Board Clerk<br>1000 Lincoln Avenue<br>Woodland, CA 95695 |

| DESCRIPTION  | AMOUNT          |
|--|-----------------|
| Declared General/Auto Liability Cash Payment<br>for Policy Year July 1, 2018 through June 30, 2019 | 500.00          |
| <b>Total</b>   | <b>\$500.00</b> |

# CLAIM

## County of Yolo

|   |      |     |         |          |  |          |                 |                     |
|---|------|-----|---------|----------|--|----------|-----------------|---------------------|
| Warrant Number  |      |     |         |          | Name of Fund<br><b>Springlake Fire Protection District</b>   |          |                 |                     |
| DATE  | FUND | B/U | ACCOUNT | COST CTR | REF NO.  | AMOUNT   | Encumbrance No. | Encumb. Liquidation |
| 09/25/2018  | 320  |     | 501051  |          |  | \$500.00 |                 |                     |
| NAME AND ADDRESS OF VENDOR:<br><br><b>YCPARMIA</b><br>77 West Lincoln Avenue<br>Woodland, CA 95695  |      |     |         |          | I hereby certify that the articles or services described by the invoice attached below were necessary for use by the Department<br><br><b>SPRINGLAKE FIRE PROTECTION DISTRICT</b><br><br>BY: <br>_____<br>Rebecca Ramirez, Fire Chief |          |                 |                     |
| I hereby certify that the articles or services described by the invoice attached below have been delivered or performed and that no prior claim has been presented for said articles or service.<br><br><br>_____<br>SIGNATURE OF CLAIMANT |      |     |         |          | AUDITOR USE ONLY   |          |                 |                     |

**Attach Invoice Here. Enter Any Explanatory Remarks Below.**

General/Auto Liability Cash Payment for policy year July 1, 2018 through June 30, 2019.

**GOVERNING BOARD APPROVAL:**

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# SPRINGLAKE FIRE PROTECTION DISTRICT

## Board Communication

AGENDA ITEM  
V.E

**DATE:** September 25, 2018

**SUBJECT:** Approval of Payment to Fechter & Company for FYE 2016 and 2017 Audits (\$644)

**PREPARED BY:** Jeran Ulrich, Board Clerk

**RECOMMENDED ACTION:**

That the Springlake Fire Protection District Governing Board approve payment of the July 2, 2018 invoice from Fechter and Company for auditing services for fiscal years ending 2016 and 2017 totaling \$644. This is the final invoice.

**BACKGROUND INFORMATION:**

In accordance with the Springlake Fire Protection District Agreement, which states that an examination of the accounting records should be performed every four years and the Government Auditing Standards prescribed by the U.S. Comptroller General, the above-mentioned audit is required to maintain accountability and provide information for making improvements in governing operations, as prescribed by law. This includes the clarification of reporting for internal control deficiencies, fraud, illegal acts, and violations of provisions of contracts or grant agreements and abuse.

Respectfully yours,



Rebecca Ramirez  
Fire Chief

Attachment

**FECHTER & COMPANY, CPAs**  
**3445 AMERICAN RIVER DRIVE SUITE A**  
**SACRAMENTO, CA 95864**  
**916-333-5360**  
**CFECHTER@FECHTERCPA.COM**  
**EIN: 20-8710580**

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**SPRING LAKE FIRE PROTECTION DISTRICT**

INVOICE FOR PROFESSIONAL SERVICES RENDERED:

INVOICE DATE: 07/02/2018

**PROFESSIONAL SERVICES RENDERED:**

6/30/2016 AND 2017 AUDITS - 100% COMPLETED, \$5,775 TOTAL FEE, \$5,198  
PREVIOUSLY BILLED

\$ 577

**EXPENSES:**

REPORT PRODUCTION

67

TOTAL AMOUNT DUE

\$ 644

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Invoice payable upon receipt, accounts more than 60 days overdue will be assessed a \$10 administrative charge  
and be charged interest at 1.5% per month (18% per annum)

# CLAIM

## County of Yolo

|   |             |            |                |                 |   |                 |                        |                            |
|---|-------------|------------|----------------|-----------------|---|-----------------|------------------------|----------------------------|
| Warrant Number  |             |            |                |                 | Name of Fund<br><b>Springlake Fire Protection District</b>  |                 |                        |                            |
| <b>DATE</b>   | <b>FUND</b> | <b>B/U</b> | <b>ACCOUNT</b> | <b>COST CTR</b> | <b>REF NO.</b>  | <b>AMOUNT</b>   | <b>Encumbrance No.</b> | <b>Emcumb. Liquidation</b> |
| <b>09/25/2018</b>   | <b>6220</b> |            | <b>501151</b>  |                 |   | <b>\$644.00</b> |                        |                            |
| <b>NAME AND ADDRESS OF VENDOR:</b><br><br><p style="text-align: center;">Fechter and Company<br/>                 Certified Public Accountants<br/>                 3445 American River Drive, Suite A<br/>                 Sacramento, CA 95864</p>  |             |            |                |                 | I hereby certify that the articles or services described by the invoice attached below were necessary for use by the Department<br><br><b>SPRINGLAKE FIRE PROTECTION DISTRICT</b><br><br>BY: <br>_____<br>Rebecca Ramirez, Fire Chief |                 |                        |                            |
| I hereby certify that the articles or services described by the invoice attached below have been delivered or performed and that no prior claim has been presented for said articles or service.<br><br><br>_____<br>SIGNATURE OF CLAIMANT |             |            |                |                 | <b>AUDITOR USE ONLY</b><br><br><br><br><br>   |                 |                        |                            |

**Attach Invoice Here. Enter Any Explanatory Remarks Below.**

Final payment for audit services preformed for fiscal years ending 2016 and 2017.

**GOVERNING BOARD APPROVAL**

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# SPRINGLAKE FIRE PROTECTION DISTRICT

## Board Communication

AGENDA ITEM  
V.I.A

**DATE:** September 25, 2018

**SUBJECT:** Proposition 172 Presentation- Yolo Fire Chiefs

**PREPARED BY:** Jeran Ulrich, Board Clerk

**RECOMMENDED ACTION:**

That the Springlake Fire Protection District Governing Board receive a presentation from the Yolo Fire Chief on Proposition 172.

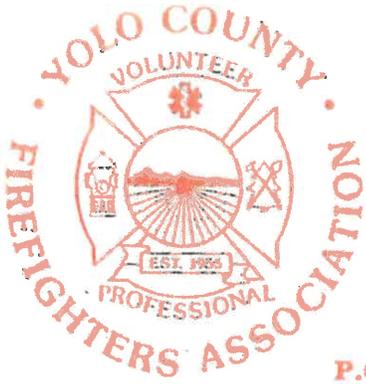
**BACKGROUND INFORMATION:**

Background information provided by the Yolo Fire Chiefs is attached.

Respectfully yours,



Rebecca Ramirez  
Fire Chief



P.O. Box 2302, Woodland, CA 95776-2302

To: \_\_\_\_\_, Board of Commissioners

From: Yolo County Fire Chief's Association

Date: \_\_\_\_\_

We, the undersigned commissioners of above named fire district, hereby agree to the recommendations put forth by the Yolo County Fire Chief's Association in pursuit of Proposition 172 monies. In the pursuit of these monies, we understand there may be costs associated with legal representation. We agree to reimburse the Yolo County Fire Chief's Association up to \$1,000 for necessary legal representation in pursuit of the Proposition 172 monies.

Signed and Dated:

\_\_\_\_\_  
Fire District Board of Commissioners

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

# Proposition 172 Facts

## A Primer on the Public Safety Augmentation Fund

### Background: A Sales Tax for Public Safety Born Out of ERAF

In 1992, facing serious budget deficits, the California Legislature and Governor Wilson instructed county auditors to shift the allocation of local property tax revenues from local government to “educational revenue augmentation funds” (ERAFs), directing that specified amounts of city, county and other local agency property taxes be deposited into these funds to support schools. School funding from the state general fund was reduced by a commensurate amount. To cushion the impact of the ERAF shifts, the California Legislature and Governor Wilson submitted to the voters a proposal for a new half cent sales tax to be dedicated to local public safety including sheriff, police, fire, county district attorneys, and corrections. Proposition 172, the Local Public Safety Protection and Improvement Act of 1993, was approved by 58% of the voters.

The Proposition 172 half-cent sales tax actually replaced a prior half-cent sales tax for public safety imposed by the Legislature and Governor Wilson for the 2003 year. That sales tax, also intended as a mitigation for ERAF, replaced a half-cent state sales tax for earthquake insurance. Consequently, taxpayers saw no net increase in their overall tax burden from Proposition 172.

### What Public Safety Services Can Proposition 172 Be Spent On?

A city or county that receives Proposition 172 funds must place the revenues in a special revenue fund to be expended only on public safety services as defined in Government Code Section 30052. Eligible services include sheriffs, police, fire, county district attorneys, corrections and ocean lifeguards.<sup>1</sup> Government Code Section 30056 contains “maintenance of effort” provisions concerning Proposition 172 funds requiring cities and counties to maintain funding levels to public safety functions which receive Proposition 172 funds. These provisions ensure that Proposition 172 funds are spent on public safety services as defined.

### Allocation of Proposition 172<sup>2</sup>

The one-half cent sales tax imposed by Proposition 172 is collected by the State Board of Equalization and apportioned to each county based on its proportionate share of statewide taxable sales. Each county is required to deposit this revenue in a Public Safety Augmentation Fund to be allocated by the County Auditor to the county and cities within the county.

Mindful of the substantially larger proportion of ERAF paid statewide by counties than by cities or special districts, legislative leaders initially considered allocating all Proposition 172 proceeds to counties only. But they realized the success of Proposition 172 with the voters would be enhanced with the support of city officials, police and fire chiefs, police officers and city firefighters, so a portion was allocated to cities.

Government Code Section 30051 requires each County Auditor to allocate the revenues in the county Public Safety Augmentation Fund (PSAF) to the county and each city in that county based on their proportionate share of net property tax loss due to ERAF as defined. For the purposes of allocating PSAF revenue, an agency’s “net property tax loss” is defined as the that agency’s 1993-94 property tax loss due to phase II of ERAF, reduced by that agency’s 1993-94 one-time receipt of funds from the Transportation Planning and Development Account.

<sup>1</sup> Government Code Section 30052

<sup>2</sup> Government Code Section 30051 et seq.

Phase II of ERAF<sup>3</sup>, which began in 1993-94 is based on each agency's estimated receipt of property tax revenues under AB8 of 1980. Cities that received no property tax or that did not exist in 1980 are not affected by this phase of ERAF and consequently are ineligible for Proposition 172 revenues.

The law provides nine counties with unique allocation formulas. These unique formulas are the result of special circumstances and negotiated compromises. These exception counties are:

- Fresno, Kings, Merced, San Bernardino, San Joaquin, Solano, Yolo (Gov Code Sec 30055(b))
- Alameda (Gov Code Sec 30055(c))
- San Diego (Gov Code Sec 30055(d))

Cities in San Diego County initially had their allocation capped at 5% under the same provision that still affects cities in Fresno, Kings, Merced, San Bernardino, San Joaquin, Solano, and Yolo counties. In 1996, cities in the San Diego County sought to get out from this cap. Under a compromise solution, reluctantly supported by the County of San Diego, the cities and the professional firefighters,<sup>4</sup> a new, special code section was adopted with allocation factors for San Diego County and cities that were calculated to match the factors that would apply under the section that applies to most other counties.<sup>5</sup> Thus, the Proposition 172 allocations in San Diego County today effectively treat the county and cities the same as most others in the state.

### **How Much Mitigation Does Proposition 172 Provide For ERAF?**

Cities contribute 14% of ERAF funds, counties 77%, and special districts 7% annually (see Chart 2A). Proposition 172 mitigates about 19% of the annual statewide ERAF property tax loss for cities, about 61% of the statewide ERAF losses of counties (see Chart 2B). But Proposition 172 allocations do not mirror ERAF property tax shifts. Local agencies vary in the degree to which Proposition 172 compensates for ERAF property tax loss.

Individual agency losses to the ERAF property tax shifts are primarily related to property tax revenues received by each agency in the post-Proposition 13 property tax shift often referred to as the "AB8 bailout."<sup>6</sup> Proposition 172 allocations depend primarily on the volume of taxable sales occurring in each county. Within each county Proposition 172 allocations are allocated to cities and the county based on a part of the ERAF shift. Because the intent of Proposition 172 has always been to mitigate the impacts of the ERAF property tax shifts on public safety services, cities that were not impacted by this phase of the shift do not receive Proposition 172 revenues.

**For a complete listing of Proposition 172 allocations for all cities and counties see "Net Impact of ERAF, Prop 172 and COPs" at <http://www.californiacityfinance.com/ERAFbyCity06.pdf>**

mjgc

<sup>3</sup> Revenue and Taxation Code Section 97.3

<sup>4</sup> The policy committee analyses of SB8 (1996) lists all these as supporters.

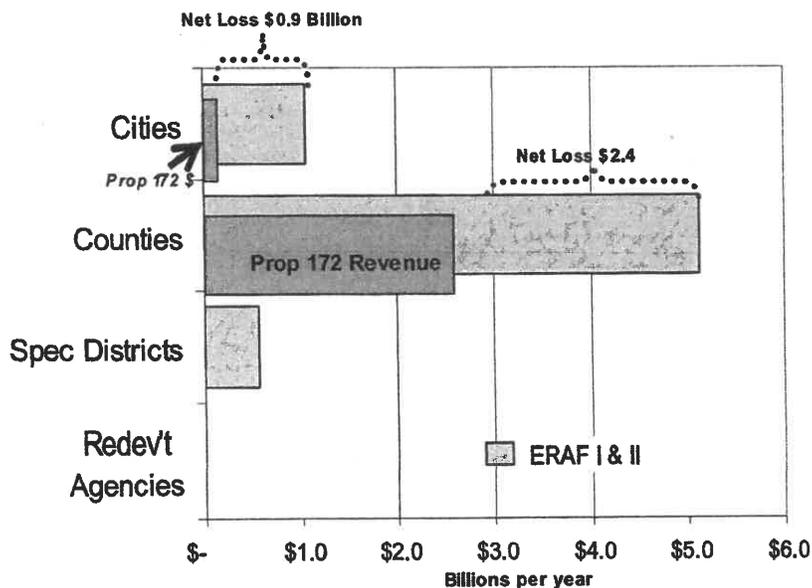
<sup>5</sup> This reduced the county's share from 95% to 94.35% and adjusted the collective share to cities from 5% to 5.65%. The San Diego County Auditor estimated this change cost the county \$848,000 in 1996-97. In FY05-06 the effect is roughly \$1.5 million.

<sup>6</sup> AB8 (Greene) Statutes of 1980

### Fast Facts on Proposition 172

- The purpose of Proposition 172 was not necessarily to increase public safety funding, but to maintain public safety funding levels in spite of ERAF property tax shifts.
- Counties, the primary losers under ERAF, were the primary recipients of Proposition 172.
- Fire and police special districts receive no Proposition 172 funding because they are virtually exempt from ERAF.
- Proposition 172 funds go to many cities and some counties that don't provide or fund fire service.<sup>7</sup> The purpose of Proposition 172 is to mitigate the impact of ERAF on public safety – but not just fire and regardless of what specific levels of service or responsibility a particular agency might have.
- Phase II ERAF did not affect cities that got no post-Proposition 13 AB8 benefit, such as no property tax cities or those that incorporated after 1980. These cities have substantially lower ERAF impacts than others. Consequently, they don't get a share of Proposition 172.

Chart 1: Net Loss E.R.A.F. & Prop172 FY06-07



### Annual Impact in 2006-07

|              | <u>ERAF</u>   | <u>Prop172</u> | <u>Net</u>    |
|--------------|---------------|----------------|---------------|
| Cities       | -1,058        | 163            | -895          |
| Counties     | -5,109        | 2,707          | -2,402        |
| Spec Distri  | -556          | 0              | -556          |
| Redev't Ag   | 0             |                | 0             |
| <b>TOTAL</b> | <b>-6,723</b> | <b>2,871</b>   | <b>-3,853</b> |

<sup>7</sup> 72 cities and over 20 counties do not fund or provide fire protection services. In these jurisdictions the services are funded and provided by special districts. Fire protection services are completely exempt from ERAF II.

### **Proposition 172: California Constitution Article XIII Section 35**

*SEC. 35. (a) The people of the State of California find and declare all of the following: L (1) Public safety services are critically important to the security and well-being of the State's citizens and to the growth and revitalization of the State's economic base. L (2) The protection of the public safety is the first responsibility of local government and local officials have an obligation to give priority to the provision of adequate public safety services.*

*(3) In order to assist local government in maintaining a sufficient level of public safety services, the proceeds of the tax enacted pursuant to this section shall be designated exclusively for public safety.*

*(b) In addition to any sales and use taxes imposed by the Legislature, the following sales and use taxes are hereby imposed:*

*(1) For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers at the rate of percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in this State on and after January 1, 1994.*

*(2) An excise tax is hereby imposed on the storage, use, or other consumption in this state of tangible personal property purchased from any retailer on and after January 1, 1994, for storage, use, or other consumption in this State at the rate of percent of the sales price of the property.*

*(c) The Sales and Use Tax Law, including any amendments made thereto on or after the effective date of this section, shall be applicable to the taxes imposed by subdivision (b).*

*(d) (1) All revenues, less refunds, derived from the taxes imposed pursuant to subdivision (b) shall be transferred to the Local Public Safety Fund for allocation by the Legislature, as prescribed by statute, to counties in which either of the following occurs:*

*(A) The board of supervisors, by a majority vote of its membership, requests an allocation from the Local Public Safety Fund in a manner prescribed by statute.*

*(B) A majority of the county's voters voting thereon approve the addition of this section.*

*(2) Moneys in the Local Public Safety Fund shall be allocated for use exclusively for public safety services of local agencies.*

*(e) Revenues derived from the taxes imposed pursuant to subdivision (b) shall not be considered proceeds of taxes for purposes of Article XIII B or state General Fund proceeds of taxes within the meaning of Article XVI.*

*(f) Except for the provisions of Section 34, this section shall supersede any other provisions of this Constitution that are in conflict with the provisions of this section, including, but not limited to, Section 9 of Article II.*

## **Proposition 172. Local Public Safety Protection and Improvement Act of 1992.**

### **Analysis by the Legislative Analyst**

#### **Background**

A sales tax is imposed on most goods purchased in California. This tax consists of statewide uniform sales taxes and optional local sales taxes.

*Uniform Sales Taxes.* These taxes include both state and local government components. The state sales tax rate is currently 6 percent. Since 1967, a statewide local sales tax of 1.25 percent also has been imposed in all counties. Thus, the uniform statewide sales tax rate is 7.25 percent. Under current law, the state rate will decrease by one-half percent on January 1, 1994, thus reducing the uniform rate by a similar amount.

*Optional Local Sales Taxes.* Counties also have the option of levying additional sales taxes, not to exceed 1.5 percent, to pay for local programs, such as transportation and education. At the present time, 21 of the state's 58 counties levy at least one of these optional taxes. As a result, the total sales tax rate varies from county to county, but averages approximately 8 percent statewide. Figure 1 shows the current total sales tax rate in each of California's counties.

#### **Proposal**

This measure places a one-half percent state sales tax rate in the state's Constitution, effective January 1, 1994. As a result, the state's portion of the sales tax rate would remain at its current 6 percent level.

The measure requires that the revenues from the additional one-half percent sales tax be used only for local public safety activities, which include police and sheriffs' departments, fire protection, county district attorneys, county probation, and county jail operations. The amendment adds to the Constitution a statement that declares that public safety is the first responsibility of local government, and that local government officials have an obligation to give priority to the provision of public safety services.

The additional sales tax revenues resulting from this measure are intended to offset part of the \$2.3 billion in county and city revenue losses that resulted from adoption of the state's 1993-94 budget. Specifically, \$2.3 billion in annual property tax revenues were shifted from counties and cities to the schools, thereby reducing the state's funding obligations to public schools. **[Emphasis added]** Revenue generated from this addition to the sales tax rate would be allocated to counties whose board of supervisors had adopted a resolution in support of this measure by August 1, 1993. Alternatively, if no resolution had been adopted, a county would receive the funds only if a majority of its voters approve this measure.

#### **Fiscal Effect**

For fiscal year 1993-94, passage of this measure is projected to generate approximately \$714 million in additional revenue for counties and cities. On a full-year basis (beginning in 1994-95), this measure raises approximately \$1.5 billion in revenue. These annual revenues would offset, on a permanent basis, about 65 percent of the statewide property tax loss to counties and cities resulting from the 1993 state budget actions. **[Emphasis added]**

TO BE PUBLISHED IN THE OFFICIAL REPORTS

OFFICE OF THE ATTORNEY GENERAL  
State of California

BILL LOCKYER  
Attorney General

OPINION

No. 03-804

of

January 30, 2004

BILL LOCKYER  
Attorney General

SUSAN DUNCAN LEE  
Deputy Attorney General

---

THE HONORABLE TAMARA C. FALOR, COUNTY COUNSEL,  
COUNTY OF HUMBOLDT, has requested an opinion on the following question:

Is an independent fire protection district eligible to receive Proposition 172 monies under the Local Public Safety Protection and Improvement Act of 1993?

CONCLUSION

An independent fire protection district is eligible to receive Proposition 172 monies under the Local Public Safety Protection and Improvement Act of 1993.

## ANALYSIS

In 1978, California voters adopted Proposition 13 (Cal. Const., art. XIII A), which sharply reduced the amount of property tax revenues available to support local governments and schools. (See *County of Los Angeles v. Sasaki* (1994) 23 Cal.App.4th 1442, 1451-1453; 70 Ops.Cal.Atty.Gen. 87, 87-88 (1987).) Since then, the Legislature has taken a number of steps to provide additional funding for cities, counties, special districts, and schools. In 1993, the Legislature proposed, and the voters adopted, Proposition 172, a constitutional amendment known as the Local Public Safety Protection and Improvement Act of 1993, imposing a 0.50 percent sales tax to be used exclusively for local public safety services. (Cal. Const., art. XIII, § 35.)

Under the statutes implementing Proposition 172 (Gov. Code, §§ 30051-30056),<sup>1</sup> the sales tax revenues in question are deposited in the Local Public Safety Fund of the State Treasury (§§ 30051-30053). The Controller allocates the revenues to the counties in proportion to each county's share of the total statewide taxable sales. (§ 30052.) The counties, in turn, maintain a Public Safety Augmentation Fund for receipt of the revenues, and after retaining a portion of the monies, each county distributes the remainder to the cities within its boundaries according to a statutory formula. (§§ 30054-30055.)

Both the Constitution (Cal. Const., art. XIII, § 35, subs. (a)(3), (d)(2)) and the implementing statutes (§§ 30052, 30054, 30055) restrict the use of Proposition 172 funds to public safety services. "Moneys in the Local Public Safety Fund shall be allocated for use exclusively for public safety services of local agencies." (Cal. Const., art. XIII, § 35, subd. (d)(2).) "'Public safety services' includes, but is not limited to, sheriffs, police, fire protection, county district attorneys, county corrections, and ocean lifeguards. 'Public safety services' does not include courts." (§ 30052, subd. (b)(1).)

We recently examined the language of Proposition 172 and concluded that a county board of supervisors had discretion, in each fiscal year, to change the allocation of Proposition 172 funds among eligible public safety service agencies. We further concluded that this discretion included the possible allocation to a public safety service agency that had not received an allocation in any prior fiscal year. (86 Ops.Cal.Atty.Gen. 38 (2003).) We did not address, however, which agencies qualified as public safety service agencies. We now address that question and conclude that an independent fire protection district is eligible to receive Proposition 172 funds from a county.

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<sup>1</sup> All further statutory section references are to the Government Code, unless otherwise indicated.

An independent fire protection district is a special district authorized by statute to provide fire protection services in a defined area. (See Health & Saf. Code, § 13800 *et seq.*) Such districts are not subdivisions of the city or county in which they are located, but are instead separate public agencies organized, existing, and exercising essential government functions pursuant to state law. (*Ibid*; see, e.g., *Consolidated Fire Protection Dist. v. Howard Jarvis Taxpayers' Assn.* (1998) 63 Cal.App.4th 211, 214.)

Article XIII, section 35, subdivision (d)(2) of the Constitution provides that Proposition 172 funds "shall be allocated for use exclusively for public safety services of local agencies." We find nothing in this language that would exclude the public safety services provided by an independent fire protection district. If there were any ambiguity about whether fire protection services were "public safety services," that issue was resolved by the Legislature when it defined the latter term in section 30052, subdivision (b)(1), to expressly include "fire protection."

Moreover, an independent fire protection district is plainly a "local agency" under California law. For example, special districts such as fire protection districts are defined as "local agencies" both for purposes of organizing the powers of government at the local level (§ 56054; see generally § 56000, *et seq.*), and distributing taxes among agencies of government at the local level (Rev. & Tax. Code, § 95, subs. (a), (m)).

Providing Proposition 172 funds to independent fire protection districts would be consistent with the goals of the constitutional amendment. As stated in subdivision (a), section 35, article XIII of the Constitution:

"The people of the State of California find and declare all of the following:

"(1) Public safety services are critically important to the security and well-being of the State's citizens and to the growth and revitalization of the State's economic base.

"(2) The protection of the public safety is the first responsibility of local government and local officials have an obligation to give priority to the provision of adequate public safety services.

"(3) In order to assist local government in maintaining a sufficient level of public safety services, the proceeds of the tax enacted pursuant to this section shall be designated exclusively for public safety services."

Nothing in these stated goals suggests an intent to deprive independent fire protection districts of Proposition 172 monies.

We reject the suggestion that the Legislature's implementing statutes exclude special districts from funding eligibility because the statutory language refers only to cities and counties and not to districts. While the tax revenues are initially divided among the counties and the cities according to a statutory formula (§§ 30054-30055), each city and county has discretion to decide how to spend its allocation, limited only by the proviso that the monies be spent exclusively on public safety services in an amount that matches its "base year" funding level. (§§ 30052- 30056; see 86 Ops.Cal.Atty.Gen., *supra*, at pp. 40-42.)

Because the implementing statutes do not restrict a city's or county's choice of which public safety service agencies to provide funding, a county may allocate Proposition 172 funds to a public safety service agency that it has never funded before. (86 Ops.Cal.Atty.Gen. 38, *supra*.) Similarly, a county may distribute Proposition 172 funds to an independent fire protection district as part of its funding of "all combined public safety services." (*Id.* at p. 42.)<sup>2</sup>

Accordingly, we conclude that an independent fire protection district is eligible to receive Proposition 172 monies under the Local Public Safety Protection and Improvement Act of 1993.

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<sup>2</sup> County boards of supervisors have express general authority to "appropriate in any one year such sum of money as the board of supervisors deems necessary for the purpose of providing fire protection." (§ 25642.) Fire protection districts have express general authority to "accept any revenue, money, grants, goods, or services from any federal, state, regional, or local agency or from any person for any lawful purpose of the district." (Health & Saf. Code, § 13898.)

# SPRINGLAKE FIRE PROTECTION DISTRICT

## Board Communication

AGENDA ITEM  
VI.B

**DATE:** September 25, 2018

**SUBJECT:** District Website- Continued Discussion

**PREPARED BY:** Jeran Ulrich, Board Clerk

**RECOMMENDED ACTION:**

That the Springlake Fire Protection District Governing Board preview the demo websites created for the District and authorize the Board Clerk to create a District website by purchasing a website domain and subscribing to a content management service.

**BACKGROUND INFORMATION:**

At the April 2017 meeting, the Board reviewed options for a preferred method of contact between the public and the Board Commissioners. At that time, Yolo LAFCO encouraged the District to create a website. This would allow the District to host email addresses for the Commissioners as well as align the District with Yolo LAFCO's new Government Web Transparency initiative.

In February 2018, the Board Clerk attended a LAFCO sponsored product demo by Streamline, a content management service specifically designed for Special Districts to ensure compliance with state and federal regulations and transparency requirements. In addition to meeting the current state and federal regulations, creating a website will put the District in compliance with SB929, a bill that would require all Special Districts to maintain a website, should it be passed.

At the direction of the Board Chair, the Board Clerk initiated a free, no obligation trial offer with Streamline who built a demo website for the District.

Costs associated with maintaining the website would include the following:

- Purchase of Domain- approximately \$185 for 10 years
- Streamline Website Hosting- \$1200 annually (price based on annual revenue)

At the June 26, 2018 Board meeting, the Board further discussed the options and directed the Board Clerk to look into other content management options. The Board Clerk will present the options to the Board at the meeting.

Respectfully yours,



Rebecca Ramirez  
Fire Chief

# SPRINGLAKE FIRE PROTECTION DISTRICT

## Board Communication

AGENDA ITEM  
VII.A

**DATE:** September 25, 2018

**SUBJECT:** Final Financial Statements for Fiscal Years Ending 2016 and 2017

**PREPARED BY:** Jeran Ulrich, Board Clerk

**RECOMMENDED ACTION:**  
Information only. No action required.

**BACKGROUND INFORMATION:**

The enclosed final report was prepared by Fechter & Company, who performed the District's audits for fiscal years 2015-16 and 2016-17, in accordance with the Springlake Fire Protect District's agreement, which states that an examination of the accounting records should be performed every four years and the Government Auditing Standards prescribed by the U.S. Comptroller General. The above-mentioned financial statements are a result of said audit, and are required to maintain accountability and provide information for making improvements in governing operations, as prescribed by law. This includes the clarification of reporting for internal control deficiencies, fraud, illegal acts, and violations of provisions of contracts or grant agreements and abuse.

Respectfully yours,



Rebecca Ramirez  
Fire Chief

Attachments

**SPRINGLAKE  
FIRE PROTECTION DISTRICT**

**FINANCIAL REPORT WITH  
INDEPENDENT AUDITOR'S REPORT  
THEREON**

**JUNE 30, 2017 and JUNE 30, 2016**

**SPRINGLAKE FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENTS  
JUNE 30, 2017 and JUNE 30, 2016**

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## **INDEPENDENT AUDITOR'S REPORT**

Board of Commissioners  
Springlake Fire Protection District  
Woodland, California

We have audited the accompanying financial statements of the governmental activities and the major fund for the Springlake Fire Protection District as of and for the years ended June 30, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Board of Commissioners  
Springlake Fire Protection District  
Woodland, California

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the major fund of Springlake Fire Protection District as of and for the years ended June 30, 2017 and 2016, and the respective changes in financial position for the years ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 14-15 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Fechter & Company,  
Certified Public Accountants



Sacramento, California  
June 26, 2018

**SPRINGLAKE FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FISCAL YEARS ENDING JUNE 30, 2017 AND JUNE 30, 2016**

The following discussion and analysis of the Springlake Fire Protection District (the District) and its financial performance provides an overview of the District's financial activities, prepared by its administrative staff for the fiscal year ending June 30, 2016 and June 30, 2017. This discussion and analysis should be read in conjunction with the Fire District's financial statements and accompanying notes, which follow this introduction.

**FINANCIAL REPORTING:**

The District operates under the laws of the State of California. It has designated that the Yolo County Office of Finance Services perform all financial functions on behalf of the district.

The County maintains the District's accounts in accordance with Accounting Policies generally accepted in the United States of America. The District financial policies are those of Yolo County's and are monitored by the County's Auditor-Controller and audited through an annual independent audit. Investment policies and related credit, custodial credit, concentration of credit, interest rate, and foreign currency risks applicable to the District are those of the County and are disclosed in the County's basic financial statements. Information on the County of Yolo's financial policies may be obtained through Yolo's Auditor-Controller's office at 625 Court Street, Room 103, Woodland, California 95695.

The Board of Directors adopts a General Fund budget, which can be amended by the Board during the fiscal year. All appropriations lapse at year-end. Spending and revenues are constantly monitored by comparisons of actual revenues and expenditures with planned revenues and expenditures for the period.

**FINANCIAL HIGHLIGHTS:**

- The property tax allocation received this fiscal year ending 2016 accounted for \$406,832 of the District's operating revenue. In fiscal year ending 2017, the property tax allocation accounted for \$423,171 of the District's operations revenue.
- The District's Special Assessment revenue received for Fiscal Year Ending 2016 was \$50,333. For Fiscal Year ending 2017 the District received \$51,135 in Special Assessment revenue. Annual variations in Special Assessment revenue are typically a result of change in property use or division of parcels.
- In 2015, the District entered into agreement with UC Davis. UC Davis assumes sole responsibility for fire protection services for UC Davis properties located within the District's boundaries that is not covered by the City of Davis. The County, on the District's behalf, calculates and distributes to UC Davis the District's proportional share of property tax revenue that is attributable to the UC Davis properties.

**SPRINGLAKE FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FISCAL YEARS ENDING JUNE 30, 2017 AND JUNE 30, 2016**

**STATEMENT OF NET POSITION:**

To begin our analysis, a summary of the District's Statement of Net Position is presented in Table 1 below for the current year and two preceding years.

Typically, Net Position may serve over time as a useful indicator of a government's financial position. However, in the case of the District, it does not typically maintain a net position balance, as the net property tax income received is pledged to the City of Woodland, City of Davis, and UC Davis to provide fire protection services to each respective service area. As shown in Table 1, assets exceeded liabilities by \$33,838 as of June 30, 2017 and assets did not exceed liabilities as of June 30, 2016. The 2017 Net Position balance is expected to resolve itself through future distributions to the City of Davis, the City of Woodland, and UC Davis. The Net Position of the District is the product of limited financial transactions including net result of activities.

**TABLE 1  
CONDENSED STATEMENT OF NET POSITION**

|                           | <u>FY 16/17</u>   | <u>FY 15/16</u>  | <u>FY 14/15</u>   | <u>\$ Change<br/>(FYE '16 - '17)</u> |
|---------------------------|-------------------|------------------|-------------------|--------------------------------------|
| Total Current Assets      | <u>\$ 232,057</u> | <u>\$ 22,566</u> | <u>\$ 182,770</u> | <u>\$ 209,491</u>                    |
| Total Current Liabilities | <u>\$ 198,219</u> | <u>\$ 22,566</u> | <u>\$ 182,770</u> | <u>\$ 175,653</u>                    |
| Net Assets:               |                   |                  |                   |                                      |
| Unrestricted Net Position | <u>33,838</u>     | <u>-</u>         | <u>-</u>          | <u>33,838</u>                        |
| Total Net Position        | <u>\$ 33,838</u>  | <u>\$ -</u>      | <u>\$ -</u>       | <u>\$ 33,838</u>                     |

The majority of the District's net assets is cash held in Treasury by Yolo County. The total liabilities are outstanding and pending payments to the City of Davis and the City of Woodland. The primary reason for the change in balances from June 30, 2016 to June 30, 2017 is due to the timing of receipt and release of property tax apportionments, issued by the County in late December, April, and June.

**SPRINGLAKE FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FISCAL YEARS ENDING JUNE 30, 2017 AND JUNE 30, 2016**

**STATEMENT OF ACTIVITIES:**

To continue our analysis, a summary of the District's Statement of Activities is presented in Table 2 below for the current year and two preceding years.

**TABLE 2  
CONDENSED STATEMENT OF ACTIVITIES**

|                                      | <u>FY 16/17</u>  | <u>FY 15/16</u> | <u>FY 14/15</u> | <u>\$ Change<br/>(FYE '16 - '17)</u> |
|--------------------------------------|------------------|-----------------|-----------------|--------------------------------------|
| Total Revenues                       | \$ 475,368       | \$ 458,627      | \$ 415,262      | \$ 16,741                            |
| Total Expenditures                   | \$ 441,530       | \$ 458,627      | \$ 415,262      | \$ (17,097)                          |
| Excess Revenues over<br>Expenditures | 33,838           | -               | -               | 33,838                               |
| Beginning Net Position               | -                | -               | -               | -                                    |
| Ending Net Position                  | <u>\$ 33,838</u> | <u>\$ -</u>     | <u>\$ -</u>     | <u>\$ 33,838</u>                     |

Nearly all of the District's revenues are derived of property taxes and special assessments (greater than 99%). Similarly, nearly all of the District's expenditures are contributions to non-County agencies. Subsequent pro-rata contributions to non-County agencies will be revised to distribute all residual revenues, ultimately resolving (reducing) the net position balance remaining at June 30, 2017.

**DEBT ADMINISTRATION, FIXED ASSETS, AND GOVERNMENTAL ACCOUNTING STANDARDS  
BOARD STATEMENT 68:**

The District does not have any long-term or short-term debt, nor capital assets. Since the District contracts with the City of Davis and the City of Woodland for fire protection services, it does not have any employees. Thus, the District does not have any pension obligations.

**SPRINGLAKE FIRE PROTECTION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FISCAL YEARS ENDING JUNE 30, 2017 AND JUNE 30, 2016**

**ECONOMIC FACTORS BEARING ON THE DISTRICT'S FINANCIAL FUTURE:**

The District considers economic developments when preparing the annual budget, including statewide and national political developments that may affect the District. Overall, the Board approves and issues a fiscal-year budget based on prior and future economic events for the single General Fund.

- The District derives the majority of its revenue from the ad valorem property tax; therefore, management pays particular attention to the developments of the state economic factors that affect the property tax revenue source.
- Overall, property taxes and special assessments have incrementally increased year-over year for the past 4 years; a similar trend is expected for the near future as the service areas continue to see further property development.
- The District contracts with the City of Woodland, the City of Davis, and UC Davis to provide fire protection and emergency response services to Service Areas A and B. Because the District is essentially a pass-through entity, fluctuating property tax distributions received have a greater effect on the contracted agencies.
- These and other factors are taken into consideration when preparing the District's annual budget.

**REQUESTS FOR INFORMATION:**

This financial report is designed to provide our citizens, taxpayers, and customers with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Board Clerk of Springlake Fire Protection District at:

1000 Lincoln Ave.  
Woodland, CA 95696

**SPRINGLAKE FIRE PROTECTION DISTRICT  
BALANCE SHEET AND STATEMENT OF NET POSITION  
GOVERNMENTAL FUNDS BALANCE SHEET  
JUNE 30, 2017**

|  | General<br>Fund   | Adjustments      | Statement of<br>Net Position |
|--|-------------------|------------------|------------------------------|
| <b>ASSETS</b>                                  |                   |                  |                              |
| General Fund                                   | \$ 229,332        | \$ -             | \$ 229,332                   |
| Accounts receivable                            | 2,725             | -                | 2,725                        |
| Total current assets                           | 232,057           | -                | 232,057                      |
| <br>   |                   |                  |                              |
| <b>TOTAL ASSETS</b>                            | <b>\$ 232,057</b> | <b>\$ -</b>      | <b>\$ 232,057</b>            |
| <b>LIABILITIES</b>                             |                   |                  |                              |
| Accounts payable                               | \$ 198,219        | \$ -             | \$ 198,219                   |
| <b>TOTAL LIABILITIES</b>                       | 198,219           | -                | 198,219                      |
| <b>FUND BALANCES/NET POSITION</b>              |                   |                  |                              |
| <b>FUND BALANCES</b>                           |                   |                  |                              |
| Designated for:                                |                   |                  |                              |
| Unassigned                                     | 33,838            | (33,838)         | -                            |
| Total Fund Balances                            | 33,838            | (33,838)         | -                            |
| <br>   |                   |                  |                              |
| <b>TOTAL LIABILITIES<br/>AND FUND BALANCES</b> | <b>\$ 232,057</b> |                  | <b>\$ 198,219</b>            |
| <br>   |                   |                  |                              |
| <b>NET POSITION</b>                            |                   |                  |                              |
| Unrestricted                                   |                   | 33,838           | 33,838                       |
| <b>TOTAL NET POSITION</b>                      |                   | <b>\$ 33,838</b> | <b>\$ 33,838</b>             |

The accompanying notes are an integral part of these financial statements.

**SPRINGLAKE FIRE PROTECTION DISTRICT  
BALANCE SHEET AND STATEMENT OF NET POSITION  
GOVERNMENTAL FUNDS BALANCE SHEET  
JUNE 30, 2016**

|  | General<br>Fund  | Adjustments | Statement of<br>Net Position |
|--|------------------|-------------|------------------------------|
| <b>ASSETS</b>                                  |                  |             |                              |
| General Fund                                   | \$ 19,501        | \$ -        | \$ 19,501                    |
| Accounts receivable                            | 3,065            | -           | 3,065                        |
| Total current assets                           | 22,566           | -           | 22,566                       |
| <br>   |                  |             |                              |
| <b>TOTAL ASSETS</b>                            | <b>\$ 22,566</b> | <b>\$ -</b> | <b>\$ 22,566</b>             |
| <b>LIABILITIES</b>                             |                  |             |                              |
| Accounts payable                               | \$ 22,566        | \$ -        | \$ 22,566                    |
| <b>TOTAL LIABILITIES</b>                       | 22,566           | -           | 22,566                       |
| <b>FUND BALANCES/NET POSITION</b>              |                  |             |                              |
| <b>FUND BALANCES</b>                           |                  |             |                              |
| Designated for:                                |                  |             |                              |
| Unassigned                                     | -                | -           | -                            |
| Total Fund Balances                            | -                | -           | -                            |
| <br>   |                  |             |                              |
| <b>TOTAL LIABILITIES<br/>AND FUND BALANCES</b> | <b>\$ 22,566</b> |             | <b>\$ 22,566</b>             |
| <b>NET POSITION</b>                            |                  |             |                              |
| Unrestricted                                   |                  | -           | -                            |
| <b>TOTAL NET POSITION</b>                      |                  | <b>\$ -</b> | <b>\$ -</b>                  |

The accompanying notes are an integral part of these financial statements.

**SPRINGLAKE FIRE PROTECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE AND STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED  
JUNE 30, 2017**

|   | General<br>Fund  | Adjustments | Statement of<br>Activities |
|---|------------------|-------------|----------------------------|
| <b>REVENUES</b>   |                  |             |                            |
| Property taxes  | \$ 423,171       | \$ -        | \$ 423,171                 |
| Intergovernmental revenue                                     | 1                | -           | 1                          |
| Use of money and property                                     | 1,061            | -           | 1,061                      |
| Special assessments   | 51,135           | -           | 51,135                     |
| <b>TOTAL REVENUES</b>   | <u>475,368</u>   | <u>-</u>    | <u>475,368</u>             |
| <br>  |                  |             |                            |
| Services and supplies   | 7,409            | -           | 7,409                      |
| Contributions to Non-County<br>Agencies                       | 434,121          | -           | 434,121                    |
| <b>TOTAL EXPENDITURES</b>                                     | <u>441,530</u>   | <u>-</u>    | <u>441,530</u>             |
| <br>  |                  |             |                            |
| <b>EXCESS (DEFICIENCY)<br/>REVENUES OVER<br/>EXPENDITURES</b> | <b>33,838</b>    | <b>-</b>    | <b>33,838</b>              |
| <br>  |                  |             |                            |
| <b>FUND BALANCE/NET POSITION,<br/>BEGINNING OF YEAR</b>       | <u>-</u>         | <u>-</u>    | <u>-</u>                   |
| <br>  |                  |             |                            |
| <b>FUND BALANCE/NET POSITION,<br/>END OF YEAR</b>             | <u>\$ 33,838</u> | <u>\$ -</u> | <u>\$ 33,838</u>           |

The accompanying notes are an integral part of these financial statements.

**SPRINGLAKE FIRE PROTECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE AND STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED  
JUNE 30, 2016**

|   | General<br>Fund | Adjustments | Statement of<br>Activities |
|---|-----------------|-------------|----------------------------|
| <b>REVENUES</b>   |                 |             |                            |
| Property taxes  | \$ 406,832      | \$ -        | \$ 406,832                 |
| Intergovernmental revenue                                     | 190             | -           | 190                        |
| Use of money and property                                     | 1,272           | -           | 1,272                      |
| Special assessments   | 50,333          | -           | 50,333                     |
| <b>TOTAL REVENUES</b>   | <u>458,627</u>  | <u>-</u>    | <u>458,627</u>             |
| <br>  |                 |             |                            |
| Services and supplies   | 10,633          | -           | 10,633                     |
| Contributions to Non-County<br>Agencies                       | 447,994         | -           | 447,994                    |
| <b>TOTAL EXPENDITURES</b>                                     | <u>458,627</u>  | <u>-</u>    | <u>458,627</u>             |
| <br>  |                 |             |                            |
| <b>EXCESS (DEFICIENCY)<br/>REVENUES OVER<br/>EXPENDITURES</b> | -               | -           | -                          |
| <br>  |                 |             |                            |
| <b>FUND BALANCE/NET POSITION,<br/>BEGINNING OF YEAR</b>       | <u>-</u>        | <u>-</u>    | <u>-</u>                   |
| <br>  |                 |             |                            |
| <b>FUND BALANCE/NET POSITION,<br/>END OF YEAR</b>             | <u>\$ -</u>     | <u>\$ -</u> | <u>\$ -</u>                |

The accompanying notes are an integral part of these financial statements.

**SPRINGLAKE FIRE PROTECTION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Reporting Entity**

The Springlake Fire Protection District (the District) provides fire protection and emergency response to approximately 65 square miles, which includes agricultural, residential, commercial, and industrial properties. It was first created on July 21, 1942, under the provisions of the Health and Safety Code, Chapter 2, Part 3, and was recognized in 1965, under Section 12812.5 of the Health and Safety Code.

The District covers two service areas, A and B. Service Area A includes Roads 18A, B, and C to the north of Woodland, and extends south to Road 29. Service Area B continues south from Road 29 to the northern and western boundaries of the City of Davis.

Under the agreement dated June 30, 2004, the District contracted with the City of Woodland to provide fire protection services to Area A. Under the same agreement, the District contracted with the City of Davis to provide fire protection services to Area B. Under a subsequent agreement dated June 30, 2015, the District contracted with UC Davis to provide fire protection services to UC Davis properties.

For the services provided by the City of Woodland, pursuant to the above agreement, the District pays the City of Woodland a portion of the real property taxes that the District annually receives, based on the percentage of the assessed value of Area A divided by the total assessed value of the District. For the services provided by the City of Davis, pursuant to the above agreement, the District pays the City of Davis a portion of the real property taxes that the District annually receives, based on the percentage of the assessed value of Area B divided by the total assessed value of the District. The District also pays the City of Woodland and the City of Davis fire suppression assessments on real property located in Area A and Area B respectively, and development impact fees for real property located in the designated areas. Property tax revenue attributable to UC Davis properties is assigned to UC Davis.

The Yolo County Board of Supervisors governs the District through a five-member Board of Commissioners. The Yolo County Board of Supervisors makes appointments to the Board of Commissioners and appointees are governed by Section 13831 of the Health and Safety Code. The terms of appointment may be either indefinite (“at the pleasure of the Board of Supervisors”) or fixed (four years with initial staggered terms).

The District’s specific purposes, provided by statute, include the following:

- To establish, equip, and maintain a fire department and to enforce rules for its operation (through Non-County Agency Contracts); and
- To provide (contract for) special services for fire protection, including investigation of fires, and prosecution of arson crimes.

**SPRINGLAKE FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2017 AND 2016**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)**

Basis of Presentation – Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and user charges for support. The District has no business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for the District's governmental activities. Direct expenses are those that are specifically associated with the District. Program revenues include special assessment charges that are restricted to meeting the operational or capital requirements of the District. Revenues that are not classified as program revenues, including all taxes and investment income, are presented instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Basis of Presentation – Fund Financial Statements

The accounts of the District are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions, or limitations. Separate financial statements are provided for each governmental fund. Major individual governmental funds are reported as separate columns in the fund financial statements.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**SPRINGLAKE FIRE PROTECTION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)**

Basis of Presentation – Fund Financial Statements – (continued)

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means that the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues susceptible to accrual include property taxes. The District considers property taxes as available when deposited into the District’s trust account held by Yolo County. A 60 day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures under the modified accrual basis of accounting are generally recognized when the related fund liability is incurred.

The District reports the following major governmental fund:

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Budgets and Budgetary Process

The District operates under the laws of the State of California. The Board of Directors adopts a General Fund budget, which can be amended by the Board during the fiscal year. All appropriations lapse at year end.

The budgeted financial statements represented in these reports reflect the final budget authorizations including all amendments.

Board of Commissioners

There are five members of the board. Each member of the board is a resident and registered voter of the District.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from these estimates.

Revenue

Revenue to finance the District’s operation is derived from the County property tax bills. Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments, on April 10 and December 10. Unsecured property taxes are payable in one installment, on or before August 31.

In November of 1993, California voters enacted Proposition 172, which established a permanent statewide half-cent sales tax for support of local public safety functions in cities

**SPRINGLAKE FIRE PROTECTION DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2017 AND 2016**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)**

Basis of Presentation – Fund Financial Statements – (continued)

and counties. Under the terms of Proposition 172, cities and counties must use the funds received to support public safety.

Property Tax and Special Assessments

Secured property taxes are considered measurable and available when apportioned to the District. The County is responsible for assessing and collecting secured property taxes for the District, in accordance with enabling state legislation (including appropriation limits). The County apportions secured taxes to the District under the “Teeter Plan” – California Revenue and Taxation Code Sections 4701-4717. A complex allocation formula is used to distribute levied secured taxes to the County and its districts. The levy date is July 1.

The District is credited with 100 percent of its apportionments, regardless of the actual collections and delinquencies and, accordingly, penalties and interest collected by the County are not allocated to the District. Apportionments are distributed according to the following schedule:

| <u>Action</u>                 | <u>Date</u>    | <u>Percent</u> |
|-------------------------------|----------------|----------------|
| 1 <sup>st</sup> Apportionment | By December 25 | 50<br>Percent  |
| 2 <sup>nd</sup> Apportionment | By April 25    | 45<br>Percent  |
| 3 <sup>rd</sup> Apportionment | By June 25     | 5<br>Percent   |

Supplemental unsecured property taxes and special assessments are considered measurable and available when collected. The District assesses supplemental unsecured property taxes and special assessments on real property. These assessments are not based on property values but on usage and are levied by parcel, square footage, dwelling unit, and/or space, in accordance with Proposition 218. The assessments are remitted to the County for collection with the secured property tax billings. The County deposits collections in the District’s County Treasury account.

Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as unrestricted.

Unrestricted Net Position – This category represents net position of the District not restricted for any project or other purpose.

**SPRINGLAKE FIRE PROTECTION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)**

Due to Other Governments

Due to other governments represents payments due to the City of Davis, the City of Woodland, and UC Davis for fire protection services.

Fund Balances

In February 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes accounting and financial reporting standards for all governments that report governmental funds.

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

- **Nonspendable Fund Balance** – this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e., prepaid expenses) or legally or contractually required to be maintained intact.
- **Restricted Fund Balance** – this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- **Committed Fund Balance** – this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority (i.e., fund balance designations passed by board resolution).
- **Assigned Fund Balance** – this fund balance classification refers to amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- **Unassigned Fund Balance** – this fund balance classification is the residual classification for the general fund.

Deferred Outflows and Inflows of Resources

The District adopted the provisions of GASB Statement No. 63 (GASB 63), *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASB 63 provides financial reporting guidance for deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. It also identifies net position as the residual of all other elements presented in a statement of financial position, or the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. As implied above, GASB 63 changes the previous classification of net assets to net position, and, consequently, the statement of net assets to the statement of net position. The District had no deferred inflows or outflows of resources as of June 30, 2017.

**SPRINGLAKE FIRE PROTECTION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016**

**NOTE 2: CASH AND INVESTMENTS**

All cash held by the District is on deposit with the Yolo County Treasury Pool. The County of Yolo Treasurer pools its funds with other governmental agencies in the County and invests them as prescribed by the California Government Code and the County of Yolo’s Investment Policy. The District’s deposits in the County pool may be assessed at any time. The District is allocated interest income on monies deposited with the County based on its proportional share of the pooled investments. All investments are carried at fair value.

The District’s total cash and investments at June 30, 2017 and 2016, consisted of the following:

|                         | June 30, 2017 | June 30, 2016 |
|-------------------------|---------------|---------------|
| Deposits:               |               |               |
| Cash in County Treasury | \$ 229,332    | \$ 19,501     |

**Investments**

GASB Statement No. 31 – *Accounting and Financial Reporting for Certain Investments and External Pools*, requires governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in the fair value of investments in the year in which the change occurred

In accordance with Statement No. 31, the District has adjusted certain investments to fair value (when material).

The District relied upon information provided by the Yolo County Treasurer in estimating the District’s fair value at June 30, 2017 and June 30, 2016.

The Yolo County Treasurer’s Investment Pool is a governmental investment pool managed and directed by the elected Yolo County Treasurer. The County Pool is not registered with the Securities and Exchange Commission. An oversight committee comprised of local government officials and various participants provide oversight to the management of the fund. The daily operations and responsibilities of the pool fall under the auspices of the County Treasurer’s office. The District is a voluntary participant in the investment pool.

The District is authorized under California Government Code to make direct Investments. However, the District has not adopted an investment policy and thus does not maintain policies for exposure to interest rate risk, credit risk, and concentration of credit risk. Investment policies and related credit, custodial credit, concentration of credit, interest rate, and foreign currency risks applicable to the District are those of the County and are disclosed in the County’s basic financial statements. The County of Yolo’s financial statements may be obtained by contacting the Yolo’s Auditor-Controller’s office at 625 Court Street, Room 103, Woodland, California 95776.

**SPRINGLAKE FIRE PROTECTION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016**

**NOTE 3: COMMITMENTS**

On June 30, 2004, the District and the City of Woodland and City of Davis entered into an interagency agreement for the provision of fire protection services. Under the terms of the agreement, the City of Woodland shall provide all administrative services required under applicable laws and necessary for the effective operation of the District.

For Area A and Area B, through its Fire Department, the City of Woodland and City of Davis shall provide all fire protection services, fire suppression services, and emergency medical services, as required by applicable law.

In exchange for these services, the District shall pay the City of Woodland and the City of Davis a portion of real property taxes the District receives annually. The District shall also pay the City of Woodland and the City of Davis the fire suppression assessments on real property and development impact fees received for real property located in Areas A and B.

In addition, the District transferred title to three fire engines, maintained and utilized by the City of Woodland and the City of Davis. Payment of the property taxes, fire suppression assessment, and development impact fees to be paid by the District to the City of Woodland and the City of Davis under the interagency agreement shall be made concurrent with the distribution of property taxes.

Under the 2015 Agreement with UC Davis, UC Davis assumes sole responsibility for fire protection services for UC Davis properties located within the District's boundaries that is not covered by the City of Davis. The County agrees to, on the District's behalf, calculate and distribute to UC Davis the District's proportional share of property tax revenue that is attributable to the UC Davis properties.

**NOTE 4: RISK MANAGEMENT**

The District is exposed to various risks of loss related to theft, damage, and/or destruction of assets, errors and omissions, and general liability.

The District participates in the Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA), a joint powers agency (risk sharing pool). Fourteen local agencies participate in the pool. Each participating agency makes cash payment for each year of participation in an amount approved by the YCPARMIA's Board of Directors. New members must remain a part of the fund for a minimum of three years and give six months of written notice before withdrawing from the pool. Participation by the agencies is authorized pursuant to California Government Code section 6500. The District is covered for general liability and automobile liability, workers' compensation, property damage, and fidelity through YCPARMIA. Through YCPARMIA membership in the California Joint Powers Insurance Authority (CALJPIA), the district is provided with an excess coverage fund for catastrophic liability losses. Loss contingency reserves established by YCPARMIA are funded by contributions from member agencies.

**SPRINGLAKE FIRE PROTECTION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016**

**NOTE 5: RELATED PARTY TRANSACTION**

The District Board has designated the City of Woodland Fire Chief to perform administration duties on behalf of the District, such as prepare and administer budgets, develop agenda items, and supervise the District Clerk.

**NOTE 6: SUBSEQUENT EVENTS**

The District has evaluated subsequent events through April 30, 2018, the date the financial statements were available to be issued, and determined that there were no events occurring subsequent to June 30, 2017, that would have a material impact on the results of operations or its financial position.

**SUPPLEMENTARY DATA**

**SPRINGLAKE FIRE PROTECTION DISTRICT  
BOARD MEMBERS  
JUNE 30, 2017**

|                 |            |
|-----------------|------------|
| Wes Arvin       | Chairman   |
| Robert Moeller  | Vice Chair |
| Carolyn Bunfill | Member     |

Note: Remaining 2 Seats Vacant as of June 30, 2017

**SPRINGLAKE FIRE PROTECTION DISTRICT  
GENERAL FUND - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED  
JUNE 30, 2017**

|   | <u>Budgeted Amounts</u> |                   | <u>Actual</u>        | Variance with                          |
|---|-------------------------|-------------------|----------------------|--|
|   | <u>Original</u>         | <u>Final</u>      |                      | Final Budget<br>Positive<br>(Negative) |
| <b>REVENUES</b>   |                         |                   |                      |  |
| Property taxes  | \$ 407,742              | \$ 407,742        | \$ 423,171           | \$ 15,429                              |
| Intergovernmental revenue                                 | 189                     | 189               | 1                    | (188)                                  |
| Use of money and property                                 | 80                      | 80                | 1,061                | 981                                    |
| Special Assessments                                       | 51,800                  | 51,800            | 51,135               | (665)                                  |
| <b>TOTAL REVENUES</b>                                     | <u>459,811</u>          | <u>459,811</u>    | <u>475,368</u>       | <u>15,557</u>                          |
| <br><b>EXPENDITURES/EXPENSES</b>                          |                         |                   |                      |  |
| Services and supplies                                     | 13,500                  | 13,500            | 7,409                | (6,091)                                |
| Contributions to Non-County Agencies                      | 446,311                 | 446,311           | 434,121              | (12,190)                               |
| <b>TOTAL EXPENDITURES/EXPENSES</b>                        | <u>\$ 459,811</u>       | <u>\$ 459,811</u> | <u>\$ 441,530</u>    | <u>\$ (18,281)</u>                     |
| <br><b>EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES</b> |                         |                   | <br>33,838           |  |
| <br><b>FUND BALANCE/NET POSITION, BEGINNING OF YEAR</b>   |                         |                   | <br><u>-</u>         |  |
| <br><b>FUND BALANCE/NET POSITION, END OF YEAR</b>         |                         |                   | <br><u>\$ 33,838</u> |  |

See Independent Auditor's Report

**SPRINGLAKE FIRE PROTECTION DISTRICT  
GENERAL FUND - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED  
JUNE 30, 2016**

|  | <b>Budgeted Amounts</b> |                   | <b>Actual</b>     | <b>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|--|-------------------------|-------------------|-------------------|---|
|  | <b>Original</b>         | <b>Final</b>      |                   | <b>(Negative)</b>   |
| <b>REVENUES</b>                                    |                         |                   |                   |   |
| Property taxes                                     | \$ 407,582              | \$ 407,582        | \$ 406,832        | \$ (750)  |
| Intergovernmental revenue                          | 4                       | 4                 | 190               | 186   |
| Use of money and property                          | 558                     | 558               | 1,272             | 714   |
| Special Assessments                                | 50,217                  | 50,217            | 50,333            | 116   |
| <b>TOTAL REVENUES</b>                              | <b>458,361</b>          | <b>458,361</b>    | <b>458,627</b>    | <b>266</b>  |
| <b>EXPENDITURES/EXPENSES</b>                       |                         |                   |                   |   |
| Services and supplies                              | 13,500                  | 13,500            | 10,633            | 2,867   |
| Contributions to Non-County Agencies               | 444,861                 | 444,861           | 447,994           | (3,133)   |
| <b>TOTAL EXPENDITURES/EXPENSES</b>                 | <b>\$ 458,361</b>       | <b>\$ 458,361</b> | <b>\$ 458,627</b> | <b>\$ (266)</b>   |
| <br>EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES |                         |                   | <br>-             |   |
| <br>FUND BALANCE/NET POSITION, BEGINNING OF YEAR   |                         |                   | <br>-             |   |
| <br>FUND BALANCE/NET POSITION, END OF YEAR         |                         |                   | <br><u>\$ -</u>   |   |

See Independent Auditor's Report

**SPRINGLAKE  
FIRE PROTECTION DISTRICT  
MANAGEMENT REPORT  
FOR THE YEARS ENDED  
JUNE 30, 2017 AND 2016**

**SPRINGLAKE FIRE PROTECTION DISTRICT**

**Management Report  
For the Years Ended June 30, 2017 and 2016**

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To the Board of Commissioners  
Springlake Fire Protection District  
Woodland, California

In planning and performing our audit of the financial statements of the Springlake Fire Protection District (the District) for the year ended June 30, 2017 and 2016, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. We thank the District's staff for its cooperation on this audit.

Fechter & Company,  
Certified Public Accountants

June 26, 2018  
Sacramento, California

**SPRINGLAKE FIRE PROTECTION DISTRICT**  
**Required Communications**  
**For the Years Ended June 30, 2017 and 2016**

**The Auditor's Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated December 19, 2017, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

**Significant Accounting Policies**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

**Internal Control Related Matters**

In any smaller entity, whether private enterprise or a governmental agency, the lack of segregation of duties can present potential issues in regards to the perpetuation and concealment of fraud. The District however has designated that the Yolo County office performs all financial functions on behalf of the District.

There is no catch-all for finding all instances of fraud within any entity, whether public or private. One of the key factors in helping prevent fraud is to encourage ethical behavior at all levels of the organization, i.e., "tone at the top." Another key would be to note instances of abnormal behavior of finance or accounting staff when questioned about District financial matters.

The District should remember that they have outside resources available in the case of fraud – they are able to contact their District auditor, attorney, or county auditor-controller should anyone feel there is a chance of fraud or abuse.

**SPRINGLAKE FIRE PROTECTION DISTRICT**  
**Required Communications**  
**For the Year Ended June 30, 2017 and 2016**

**Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events, and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no estimates affecting the financial statements during the audit needing to be disclosed.

**Audit Adjustments**

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the District's financial reporting process:

- Adjustments to Due to Other Governments (Payables) account

**Disagreements with Management**

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

**Consultations with Other Independent Auditors**

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

**SPRINGLAKE FIRE PROTECTION DISTRICT**  
**Required Communications**  
**For the Year Ended June 30, 2017 and 2016**

**Issues Discussed Prior to Retention of Independent Auditors**

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

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing our audit.

# SPRINGLAKE FIRE PROTECTION DISTRICT

## Board Communication

AGENDA ITEM  
VII.B

**DATE:** September 25, 2018

**SUBJECT:** Updated Special Assessment Direct Charge Transmittal 2018-19

**PREPARED BY:** Jeran Ulrich, Board Clerk

**RECOMMENDED ACTION:**

Information only. No action required.

**BACKGROUND INFORMATION:**

On June 26, 2018, the Governing Board certified the 2018-2019 special assessment to be placed on the Yolo County Secured Property Tax Bill, adopted Resolution 2018-19 requesting the collection of charges on the 2018-19 tax roll, and authorized that the charges be directly placed on the tax roll.

Following the Board's approval, the Board Clerk submitted to the Auditor-Controller's Office the Special Assessment Charges for the 2018-19 Tax Roll, along with the Certification of Assessment, Resolution No. 2018-19, the 2018-19 Direct Charge Transmittal form, and the worksheet showing total assessments due by tax rate area. After submittal, the Board Clerk received notice from the Auditor-Controller's Office that 6 parcels were rejected. This was due primarily to parcels being split after the Board Clerk pulled the parcel data from the County's database.

Per the procedures adopted at the November 12, 2013 meeting, since the changes in total number of parcels and/or total special assessment charges were less than +/- 10% and the changes were due the addition/deletion of new parcels the Board Clerk updated and resubmitted the Direct Charge Transmittal for 2018-19. The updated form is attached for the Board's reference.

Respectfully yours,



Rebecca Ramirez  
Fire Chief

Attachments

**COUNTY OF YOLO**  
**2018-19 DIRECT CHARGE TRANSMITTAL**

District Name Springlake Fire Protection District

District Address 1000 Lincoln Ave Woodland, CA 95695

Direct Charge Name Springlake

Tax Code No. 53200 Resolution No. 2018-19

Parcel Count 615 Total Amount \$50,631.76

Provide a brief explanation of significant (5%+/-) increases or decreases from last year:

Parcel count % change 0.49% Total dollar amount % change -0.34%

Explanation \_\_\_\_\_

Type of Medium Submitted : (Check One)

- CD: **Must** be in text file format without headers. See layout specifications.
- Email: **Must** be in text file format without headers. See layout specifications.

Type of Direct Charge and Proposition 218 Compliance: (Check type and check method of compliance.) Statutory Authority under which the district is formed Example: Mello-Roos, 1915 Bond, etc.

- Assessment for Special Benefit:
  - Approved by weighted majority of ballots returned
  - Exempt by Proposition 218
- Special Tax: Approved by electorate vote
- Fee/Charge:
  - Approved by majority vote of property owners
  - Approved by electorate vote
  - Exempt by Proposition 218
- 1915 Act Bond: Exempt by Proposition 218

Authorized Signature  Date 6/26/2018

Contact Person Jeran Ulrich, Board Clerk

Contact Email Address jeran.ulrich@cityofwoodland.org

Contact Telephone No. ( 530 ) 661-5875 Contact Fax No. ( 530 ) 662-5781

Telephone Number to Appear on Tax Bill ( 530 ) 661-5860

# SPRINGLAKE FIRE PROTECTION DISTRICT

## Board Communication

AGENDA ITEM  
VII.C

**DATE:** September 25, 2018

**SUBJECT:** Monthly Trial Balance Reports: June- August 2018

**PREPARED BY:** Jeran Ulrich, Board Clerk

**RECOMMENDED ACTION:**  
Informational only. No action required.

**BACKGROUND INFORMATION:**

Attached are the monthly ledger reports for the months of June and July 2018 as provided by the Yolo County Office of the Auditor-Controller for District review.

There are no significant transactions to report.

Respectfully yours,



Rebecca Ramirez  
Fire Chief

Attachment

# Trial Balance

GL291 Date: 09/17/18

Time: 14:09

JOB SUBMISSION PARAMETERS

User Name: YLLSFPD\MSharma  
Job Name: GL291DIST  
Step Nbr: 1

Main

Company: 1000

YOLO COUNTY

YOLO COUNTY

USD

or Company Group:

Year Code:

or

Year: 2018

Period Range: 12- 12

Organization

Accounting Units: 6220

Accounting Unit List:

Level Group:

Individual Reporting

Company:

Level One:

Level Two:

Level Three:

Level Four:

Level Five:

Report Options

Type: A Amount

Suppress Zero Accounts: Y Yes

Report Sequence: L Level

Report Currency: None

or

Transaction Currency:

XBRL Tag: N No

# Trial Balance

GL291 - Date 09/17/18  
Time 14:09

Company 1000 - YOLO COUNTY  
Trial Balance  
For Period 12 Through June 30, 2018

Page 1

Base Currency  
Amounts

Fiscal Year 2018

6220 SPRINGLAKE FIRE PROTECT DIST

| Account Nbr | Description                    | Beginning Balance | Debit Activity | Credit Activity | Ending Balance |
|-------------|--------------------------------|-------------------|----------------|-----------------|----------------|
| 100000-0000 | CASH IN TREASURY               | 233,863.01        | 233,171.89     | 232,634.07      | 234,400.83     |
| 111010-0000 | PROP TAX REC-CURR SEC          | 20,170.26         | 5.16           | 20,175.42       | 0.00           |
| 111090-0000 | PROP TAX REC-CURR SEC SUPPL    | 3,575.34          | 997.21         | 1,173.89        | 3,398.66       |
| 200001-0000 | ACCOUNTS PAYABLE-JE            | 0.00              |                | 213,704.61      | 213,704.61     |
| 210010-0000 | DUE TO OTH GOV                 | 0.00              |                | 26,733.02       | 26,733.02      |
| 400100-0000 | PROP TAXES-CURRENT SECURED     | 346,581.73        | 3,586.57       |                 | 342,995.16     |
| 400101-0000 | PROP TAXES-CURRENT UNSECURED   | 81,234.25         | 84.31          | 27.08           | 81,177.02      |
| 400111-0000 | PROP TAXES-PRIOR UNSECURED     | 846.51            |                | 151.93          | 998.44         |
| 400120-0000 | SUPPLEMENTAL PROP TAXES CURR   | 1,798.60          |                | 997.21          | 2,795.81       |
| 400121-0000 | SUPPLEMENTAL PROP TAXES PRIOR  | 1,181.01          |                | 123.20          | 304.21         |
| 400700-0000 | INVESTMENT EARNINGS-POOL       | 844.76            | 839.29         | 1,546.97        | 1,552.44       |
| 401061-0000 | ST-HIGHWAY PROPERTY RENTALS    | 3.15              |                |                 | 3.15           |
| 401240-0000 | ST-HOMEOWNERS PROP TAX RELIEF  | 996.92            |                | 996.92          | 0.00           |
| 403030-0000 | SPECIAL ASSESSMENT             | 50,801.54         | 144.64         |                 | 50,656.90      |
| 404190-0000 | OTHER MISC REVENUES            | 2,182.17          |                |                 | 2,182.17       |
| 501051-0000 | INSURANCE-PUBLIC LIABILITY     | 500.00            |                |                 | 500.00         |
| 501151-0000 | PROF & SPEC SVC-AUDITG & ACCTG | 1,067.00          |                | 5,706.50        | 6,773.50       |
| 501165-0000 | PROF & SPEC SVC-OTHER          | 3,000.00          |                | 1,000.00        | 4,000.00       |
| 501180-0000 | PUBLICATIONS AND LEGAL NOTICES | 226.33            |                |                 | 226.33         |
| 502120-0000 | CONTRIB TO NON-CO AGENCIES     | 0.00              |                |                 | 0.00           |
| 502121-0000 | CITY OF DAVIS                  | 101,751.41        |                | 12,294.20       | 114,045.61     |
| 502123-0000 | CITY OF WOODLAND               | 121,317.29        |                | 111,167.80      | 212,919.21     |
| *** Totals  |                                | 0.00              | 497,267.40     | 497,267.40      | 0.00           |

# Trial Balance

## GL291 Date: 09/17/18 JOB SUBMISSION PARAMETERS

Time: 14:21

User Name: YLLSFPD\MSharma  
Job Name: GL291DIST  
Step Nbr: 1

Main

Company: 1000 YOLO COUNTY USD

or Company Group:

Year Code:

Or Year: 2019

Period Range: 1- 1

Organization

Accounting Units: 6220

Accounting Unit List:

Level Group:

Individual Reporting

Company:  
Level Three:

Level One:  
Level Four:

Level Two:  
Level Five:

Report Options

Type: A Amount  
Suppress Zero Accounts: Y Yes  
Report Sequence: L Level  
Report Currency: None

or  
Transaction Currency: N No  
XBRL Tag: N No

# Trial Balance

GL291 - Date 09/17/18  
Time 14:21

Company 1000 - YOLO COUNTY  
Trial Balance  
For Period 1 Through 1 Ending July 31, 2018

Base Currency  
Amounts  
Fiscal Year 2019

Page 1

6220 SPRINGLAKE FIRE PROTECT DIST

| Account Nbr | Description                 | Beginning Balance | Debit Activity | Credit Activity | Ending Balance |
|-------------|-----------------------------|-------------------|----------------|-----------------|----------------|
| 100000-0000 | CASH IN TREASURY            | 234,400.83        |                |                 | 20,696.22      |
| 111090-0000 | PROP TAX REC-CURR SEC SUPPL | 3,398.66          |                |                 | 3,398.66       |
| 200001-0000 | ACCOUNTS PAYABLE-JE         | 213,704.61        | 213,704.61     |                 | 0.00           |
| 210010-0000 | DUE TO OTH GOV              | 26,733.02         | 26,733.02      |                 | 0.00           |
| 300999-0000 | UNASSIGNED                  | 2,638.14          |                | 12,586.09       | 2,638.14       |
| 502121-0000 | CITY OF DAVIS               | 0.00              |                | 14,146.93       | 12,586.09-     |
| 502123-0000 | CITY OF WOODLAND            | 0.00              |                |                 | 14,146.93-     |
| *** Totals  |                             | 0.00              | 240,437.63     | 240,437.63      | 0.00           |