

MONTE RIO FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
Monday, May 18, 2020 6:00 PM
Via Zoom Video Conference

AGENDA

1. CALL TO ORDER
2. APPROVAL OF AGENDA (changes, additions, or deletions) *(Action Item)*
3. PUBLIC COMMENT ON ITEMS NOT AGENDIZED
*Any citizen wishing to speak to the Board on any item **not listed on the Agenda** may do so under public comment. All presentations made under public comment are normally restricted to three (3) minutes in length per meeting unless the Board Chair specifically authorizes additional time.*
4. APPROVAL OF MINUTES *(Action Item)*
 - a. April 20, 2020 Regular Board Meeting
5. CORRESPONDENCE
6. OLD BUSINESS
 - a. Possible consolidation with Sonoma County Fire District *(Discussion item, possible Action Item)*
 - b. Selecting New Counsel *(Discussion item, possible Action Item)*
 - c. Refunds for Low Value Parcels *(Action Item)*
 - d. Funding & Maintenance of Warning Signs *(Discussion Item, possible Action Item)*
7. NEW BUSINESS
 - a. Selection of Officers *(Action Item)*
 - b. Selection of a New Auditor *(Discussion item, possible Action Item)*
 - c. ICS & Checking Account with Summit State Bank *(Action Item)*
 - d. Adding new Board Member Geffory Smith as a signer to Bank Accounts *(Action Item)*
8. TREASURER'S REPORT - Director Cahn *(Discussion/Action Item)*
9. CHIEF'S REPORT
10. PRESIDENT'S REPORT
11. DIRECTOR'S REPORT
12. SECRETARY/CLERK'S REPORT

13. ADJOURNMENT

Accessible Meeting Information

The Monte Rio Community Center meeting room is accessible to persons using wheelchairs and other assistive mobility device.

Please make your requests for documents in alternative format (large font or Braille) or additional accommodations such as sign language interpretation or real-time captioning to District Administrative Staff, Tiffanie Palmer at (707) 823-1089 (Voice), call **711 for the free Telecommunications Relay Service**, or e-mail tpalmer@goldridgefire.org.

Requesting accommodations at least 72 hours prior to the meeting will help to ensure availability.

At the discretion of the Board, all items appearing on this agenda, whether or not expressly listed for action, may be deliberated and may be subject to action by the Board.

CERTIFICATION OF POSTING

I certify that I posted a copy of the foregoing agenda at the regular meeting place of the Board of Directors of the Monte Rio Fire Protection District at least 72 hours in advance of the meeting of the Board of Directors. (Government Code Section 54954.2).

/s/ _____

**MONTE RIO FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS REGULAR MEETING**

Monday, April 20, 2020 6:00 p.m.
Via Zoom Video Conference

MINUTES

1. **CALL TO ORDER** – The regular meeting of the Board of Directors of the Monte Rio Fire Protection District was called to order by President Dan Fein at 6:05PM. Roll Call of Directors: Dan Fein, Tim Cahn, Josh Dale, and Geff Smith.
2. **APPROVAL OF AGENDA** – Motion to approve the agenda with the suggested edits; Casini and seconded by Dale.
3. **PUBLIC COMMENT ON ITEMS NOT AGENDIZED** – None
4. **APPROVAL OF MINUTES**
 - a. February 17, 2020 Regular Board Meeting – Motion to approve Tim Cahn seconded by Josh Dale
5. **CORRESPONDENCE**
6. **NEW BUSINESS**
 - a. PUBLIC HEARING Measure U Parcel Tax Allocation – there was no public comment or edits regarding the amended 19/20 resolution or the 20/21 resolution. By unanimous vote both resolutions were passed.
 - b. Hiring New Counsel – a representative attended from Meyers Nave via Zoom, she was asked many questions about the experience of the company and working with fire departments and consolidations/annexations. Our current counsel Bill Adams was also present to answer any questions. It was mentioned that the board would also be seeking other proposals from a few other firms before deciding.
7. **OLD BUSINESS**
 - a. Appointment of Director Position – the applicant for the director position was Geffory Smith. He has more than 30 years in the fire service and is eager to be a part of the Monte Rio Fire Board of Directors. The board and public asked multiple questions. By unanimous vote Geffory Smith was appointed the Director position.
 - b. Approve the Final Audit for FY 18-19 – this agenda item will be moved to the May 18th, 2020 Regular Meeting.
 - c. Consolidation Update – Chief Mark Heine of Sonoma County Fire District joined us via Zoom and made a presentation of what consolidation/annexation would look like for both Monte Rio Fire & Sonoma County Fire District. He gave a lot of information to consider. He answered many questions and concerns from the board as well as the public.

- d. Funding & Maintenance of Warning Signs – this agenda item will be moved to the May 18th, 2020 Regular Meeting.

8. TREASURER’S REPORT

- a. Suggested we create a liability account for those refunds regarding low value parcels.

9. CHIEF’S REPORT – Chief Baxman

- a. 179 calls to date which is down 80 from 2019, county is down 20-30%
- b. New truck will be here in Mid-May.

10. PRESIDENT’S REPORT

- a. Nothing to report

11. DIRECTOR’S REPORT

- a. Nothing to report

12. SECRETARY/CLERK REPORT

- a. Nothing to report

13. ADJOURNMENT – Motion to approve: Director Tim Cahn seconded by Director Josh Dale. The Board was adjourned at 8:16PM

MINUTES READ, APPROVED & ACCEPTED

Respectfully submitted,

/s/ _____ President Fein

/s/ _____ Director Casini

/s/ _____ Director Dale

/s/ _____ Director Cahn

/s/ _____ Director Smith

MONTE RIO FIRE PROTECTION DISTRICT

AUDIT PROPOSAL

FOR THE YEAR ENDED

JUNE 30, 2020

May 15, 2020

Ms. Tiffanie Palmer, Administrative Assistant
Monte Rio Fire Protection District
Post Office Box 279
Monte Rio, CA 95462

RE: Financial Audit for FYE June 30, 2020

To the Board of Directors:

Please find enclosed the proposal to perform the audit of Monte Rio Fire Protection District ending June 30, 2020. We are confident that we can provide you with excellent audit and accounting services at a reasonable cost.

We have outlined our plan for serving Monte Rio Fire Protection District in the accompanying proposal as well as our qualifications for outstanding service. We are confident that your deadlines can be met without exception. Outstanding service is the ability to provide the best for a client, at a reasonable cost, while minimizing disruption. It will also earn the trust of the client, which is the key to maximizing the service provided by an outside consultant to any organization. Serving the client is the most important aspect of an audit engagement.

Susan E. Goranson is authorized to make representation for the firm of Goranson and Associates, Inc. and to bind the firm to this proposal and any subsequent engagement letters.

Thank you for the opportunity to present our proposal to your organization. If you have any questions, we are available for further information.

Sincerely,

Goranson and Associates, Inc.

Goranson and Associates, Inc.

Att:



Goranson and Associates, Inc.

717 College Avenue, First Floor, Santa Rosa, CA 95404 Phone: 707/542-1256 Fax 707/978-3090

EXECUTIVE SUMMARY

Goranson and Associates, Inc. is pleased to submit this proposal to provide audit services to Monte Rio Fire Protection District as well as any other services of a consulting nature requested by your organization.

Why Choose Us

- ❖ We provide individualized services tailored to the client
- ❖ We are trained to inquire about your expectations and then to respond appropriately
- ❖ We care about our employees and invest in them
- ❖ We spend significant resources on technical and non-technical education, staff development and IT.
- ❖ We are a small local firm with expertise expected from a larger firm
- ❖ We are independent with respect to our clients.

GORANSON AND ASSOCIATES, INC. – THE FIRM

Benefits of Our Firm

Goranson and Associates, Inc. has extensive knowledge and expertise in providing outstanding services to not-for-profit, for-profit, and governmental entities. We are a local firm with nine professional and supporting staff members.

Among the unique benefits of Goranson and Associates, Inc. are:

- ❖ Member of the AICPA; California State Society of CPA's; California Association of NonProfits; the Chartered Institute of Management Accountants; as well as the AICPA's Government Audit Quality Organization, the Information Management and Technology Assurance Organization, and the Tax Organization.
- ❖ Continuity of services to, primarily, the northern California non-profit, business, and governmental communities for over twenty years.
- ❖ Ability and commitment to deliver the proposed services while accommodating the client's schedule with minimal disruption to staff while tailoring the audit to the client's specific needs.
- ❖ On-going communications relevant to your management and administrative team.
- ❖ Ability to maintain independence and impartiality to your Management and/or Board to ensure openness to your insights, opinions and concerns.

Expertise

Goranson and Associates, Inc. specialize in serving the government and not-for-profit industry. We currently serve in excess of sixty audit clients. We have developed an extensive understanding of the issues facing both governments and not-for-profits from budgeting, fund development, donor-restriction compliance, and governmental compliance, to the specifics of the delivery of program services. We provide outstanding service which focusing our efforts on educating our clients on best practices, new developments and ways to improve efficiency. We strive to educate on the needs in assessing and understanding financial statements and other technical information. To accomplish that goal, we make ourselves available to present the financial statements and other communications to management, an audit or finance committee, and the board, if requested. We can guide clients to understand new accounting pronouncements, any tax changes, and other relevant developments.

One of our goals is to assist in allowing an organization to become as efficient as possible by evaluating your internal control environment, financial reporting needs, and accounting software requirements and potentially recommending the implementation of more efficient, practical and user-friendly solutions.

Quality Control

To assure that each client benefits from the professional expertise gained over the past twenty-five years, we assign an auditor to lead each engagement based on their particular strengths. The Principal of the Firm is present at each audit and fully participates in the planning, execution and resolution of each engagement. The Principal also presents to the Board and related committees. We have senior staff rotation every two-to-three years with supporting audit staff rotating on alternate years so that continuity is maintained. There is currently just one principal who is present on all engagements. There is a technical review performed by a senior accountant within the firm for each engagement. The firm is also subject to Peer Review every three years in accordance with requirement by the AICPA and the California State Board of Accountancy. All professional staff have membership in the California CPA Association and the AICPA. We have participated in the peer review process for more than twenty years.

All audit staff is required to attend internal staff meetings which encompass quality control issues, as well as specific technical guidance. All employees also are required to attend external continuing professional education commitments. This encompasses the required fraud, governmental, audit and accounting, regulatory and ethics requirements as set forth by the State Board of Accountancy. All staff meets and exceeds the educational requirements of the Uniform Grant Guidance and the State Board of Accountancy.

Our Overall Audit Approach

Our approach is to provide excellent service to the client that will reflect the values and philosophy that has made Goranson and Associates, Inc. services a value to their clients. These values include:

- ❖ Professional integrity
- ❖ Fiscal responsibility
- ❖ Transparency through communication
- ❖ Candid, honest and straightforward advice
- ❖ Individuality – each client has strengths and weaknesses
- ❖ Innovative solutions tailored to specific needs
- ❖ Outstanding services with minimal disruption
- ❖ Continuity of staff and accessibility to key engagement personnel
- ❖ Timely service at a fair price

CLIENT REFERENCES

Our clients are the best to attest to the quality and value of the services we provide. We encourage you to contact the clients we have provided below. These are all current clients who have worked with our senior staff:

Gold Ridge Fire Protection District
Chief Shepley Schroth-Cary
707/823-5401

Graton Fire Protection District
Chief Bill Bullard
707/823-8400

Rancho Adobe Fire Protection District
Jennifer Ober
707/795-6011

Glen Ellen Fire Protection District
Morgan Johnson
707/933-2307

Camp Meeker Recreation and Park District
Cheryl Doran-Girard
707/874-9246

Graton Community Services District
Jose Ortiz
707/823-1542

Mendocino County Resource Conservation District
Ursula Butler
707/462-3664

Others available upon request.

OUR UNDERSTANDING OF YOUR NEEDS

The firm will audit the financial statements of the governmental activities and the business-type activities of Monte Rio Fire Protection District as of June 30, 2020. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and, if necessary, *Governmental Auditing Standards* and standards as required by OMB A-133. Sue Goranson will be the lead on the audit.

Our Understanding of the Engagement Objectives

- ❖ Perform the audit of Monte Rio Fire Protection District for the year ended June 30, 2020 in accordance with auditing standards generally accepted in the United States of America and, if necessary, *Governmental Auditing Standards* and standards as required by OMB A-133.
- ❖ Preparation of the reports for the Audit/Finance Committee and the Board in accordance with Statement on Auditing Standards No. 122 for the year then ended.
- ❖ Preparation of detailed management letters reporting any observations on internal controls and any other administrative or operating matters noted during the course of the audit.
- ❖ Prepare Special District Financial Transaction Report, if necessary
- ❖ Present to the Audit/Finance Committees and the Board the summaries of the audit and operating results, if requested
- ❖ Provide any type of consultation and guidance as requested and approved by the client.
- ❖ Establish a long-term collaborative relationship with a CPA firm.

ENGAGEMENT APPROACH

Generally accepted accounting principles require us to make inquiries of the former auditors before we accept this engagement. Subject to this process, and upon acceptance of the engagement, we will begin planning the engagement. This section describes the general audit engagement approach and the respective responsibilities of the auditor and auditee during each phase of the audit engagement. We will tailor the general approach to incorporate the unique tasks, methods, and procedures we will use to audit and analyze the financial statements of your organization.

To assist in the audit, you will be provided an "Audit Preparation Schedule" which outlines by audit area, all items expected to be provided by the organization during the planning and fieldwork stages of the audit. The schedule is provided upon notification of the bid acceptance to give your staff sufficient time to prepare confirmations, and related audit schedules. The schedule includes sample confirmation letters as well as outlines the information to be provided in the audit schedules. We will also provide additional requests for supporting documentation upon completion of the planning state of the audit.

Our tentative timeline is as follows:

1. **Orientation and Planning** (late July) – We will plan an orientation/planning meeting with the management, audit committee/board committee, appropriate members of your accounting staff and development/advancement staff to plan the timing of the audit, as well as to get to know your staff and their roles both in the organization and in the engagement. This meeting also serves as an opportunity to discuss mutual expectations, and any other concerns.

The planning of the audit engagement is the key piece as to the direction of the audit to make it an efficient engagement: minimizing staff interruptions, completing the audit in a timely manner, and obtaining a more in-depth understanding of the organization's operations and significant issues. We will meet with the various board/staff members to compose an understanding of your general operational processes and internal controls at this time to better plan the engagement prior to fieldwork. Based on the understanding of your operating environment, the analytical reviews, and other planning procedures, we will focus on the areas to be emphasized during the audit engagement. We will then define the engagement objectives, concentrating on the identified areas.

2. **Fieldwork Procedures** (early September) – After your books and records are closed, the engagement team comes in to complete the audit testing. In order to ensure that the audit engagement is executed in the most effective and efficient manner, it is critical that accounts are fully reconciled, that all requested schedules are available, and that all is ready for audit.
3. **Reporting** (late September) – After completion of the fieldwork procedures, we will work with the management to ensure the timely completion of the financial statement process, including a thorough engagement review for compliance with technical reporting standards and requirements. We will also provide the organization with drafts of the required communications letters. All draft reports will be delivered by September 30, 2020. These letters will detail communications to those charged with governance and will provide information regarding our identification of any control deficiencies and the severity of the deficiencies, if any.

We may also issue a draft management letter which details our observations, findings, and recommendations concerning accounting controls not deemed to be control deficiencies, as well as other operational matters. These letters will be discussed in detail with both management and the appropriate board committees before being issued in final form. We will also meet with the appropriate board committee as well as the full board. The final audit will be presented by October 15, 2020.

We have invested time and resources to be at the front of the audit community. By utilizing a risk-based audit approach, we have developed a highly effective and efficient approach to analyzing transactions during an audit. We will read all board minutes, budgets, new and significant contracts; and will use, and rely upon our extensive knowledge of the not-for-profit and governmental in developing our predicted results, and where appropriate, provide feedback on key benchmarking results. We will audit using risk-based auditing procedures including vouching, confirmation, inspection, observation, inquiry, analytical review procedures, and cut-off testing.

Professional Fees

Our fee to perform the annual audit in accordance with auditing standards generally accepted in the United States of America, prepare all reports to the Finance/Audit Committees and the Board, prepare detailed management letters on internal controls and other administrative or operating matters noted during the course of the audit, and prepare the Special District Financial Transaction Report for the years ended June 30 is as follows (the following two years shown for informational purposes):

2020	\$ 8,000 - 10,000
2021	8,000 - 10,000
2022	8,000 - 10,000

The fee is calculated on the average hourly rate of the staff involved and the estimation of the hours involved based on the information you provided. We do not charge out-of-pocket expenses, nor do we charge from phone calls/emails that transact throughout the period of engagement (all twelve months).

In the interest of establishing a long-term relationship, we do not anticipate any additional costs. Our fee quote is based on the financial statements and requested information being available as set forth in the Audit Preparation List. Should conditions arise that necessitate an adjustment to our fees, we will first meet with you to discuss the conditions encountered, potential resolution, and a written estimate of additional fees. In addition, if situations are encountered which were not a part of the original bid, we will consult with you on the advisability of extending our procedures beyond the prior scope agreed upon.

We will endeavor to meet all of your timelines and are cognizant and respectful of the Board of Director meeting dates.

**Monte Rio Fire Protection District
Bank Accounts Register
As of April 30, 2020**

2:30 PM
05/13/20
Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
105 - Community First Operating								
Check	04/01/2020	9437	S.K. Baxman		6410 · Postage		77.95	229,876.48
Check	04/06/2020	9429	WEX BANK		7201 · Gas/Oil		1,192.74	229,798.53
Bill Pmt -Check	04/06/2020	9430	AT&T - Station 1	707 865 2067 360-8	20000 · Accounts P...		866.47	228,605.79
Bill Pmt -Check	04/06/2020	9431	Fire Agencies Self Insuran...		20000 · Accounts P...		1,896.00	227,739.32
Bill Pmt -Check	04/06/2020	9432	PG&E - Sta 1-632-2	3059738632-2	20000 · Accounts P...		305.04	225,843.32
Bill Pmt -Check	04/06/2020	9433	River Auto Parts	25151	20000 · Accounts P...		7.57	225,538.28
Bill Pmt -Check	04/06/2020	9434	Samba Safety	14612	20000 · Accounts P...		65.00	225,465.71
Bill Pmt -Check	04/06/2020	9435	AT&T - Station 2	707 865-2395 485 6	20000 · Accounts P...		118.84	225,346.87
Check	04/06/2020	9436	BUSINESS CARD		0485 · Bank of Ame...		1,410.29	223,936.58
Check	04/06/2020	9438	Gold Ridge Fire Protection ...	MAR20-ADMIN	6510 · Administrati...		3,270.12	220,666.46
Bill Pmt -Check	04/13/2020	9439	AT&T - Circuit	195210871	20000 · Accounts P...		69.55	220,596.91
Bill Pmt -Check	04/13/2020	9440	Enhanced Communication...	2309453	20000 · Accounts P...		19.57	220,577.34
Bill Pmt -Check	04/13/2020	9441	Ferrellgas - Sta 1-345	50106345	20000 · Accounts P...		213.46	220,363.88
Bill Pmt -Check	04/13/2020	9442	L N Curtis & Sons	Cust. # C1615	20000 · Accounts P...		285.46	220,078.42
Bill Pmt -Check	04/13/2020	9443	Leavitt Communications	MONR195462	20000 · Accounts P...		2,466.50	217,611.92
Bill Pmt -Check	04/13/2020	9444	Merrill, Arnone & Jones, LLP		20000 · Accounts P...		600.00	217,011.92
Bill Pmt -Check	04/13/2020	9445	Pat's Equipment Repair		20000 · Accounts P...		2,146.00	214,865.92
Bill Pmt -Check	04/13/2020	9446	Precision Wireless Service		20000 · Accounts P...		1,232.75	213,633.17
Bill Pmt -Check	04/13/2020	9447	Verizon	971310118-00001	20000 · Accounts P...		68.97	213,564.20
Bill Pmt -Check	04/13/2020	9448	Weis Fire & Safety Equipm...		20000 · Accounts P...		543.34	212,907.86
Bill Pmt -Check	04/13/2020	9449	Ferrellgas - Sta 2-383	50106383	20000 · Accounts P...		113.00	212,794.86
Check	04/15/2020		Innovative Business Soluti...	March 2020	6500 · Professional ...		89.00	212,818.86
Check	04/15/2020		Innovative Business Soluti...	March 2020 PR Taxes	-SPLIT-		1,808.44	211,010.42
Check	04/15/2020		Innovative Business Soluti...	PR March 2020 DD	-SPLIT-		1,186.66	209,823.76
Check	04/15/2020	50202	Steven T Ashdown	March 2020 Stipend	5913 · Stipend		2,082.92	207,740.84
Check	04/15/2020	50203	Thomas Kluczewski	March 2020 Volunteer	5911 · Volunteer Pay		41.56	207,699.28
Check	04/15/2020	50204	Brian Lovett {2}	March 2020 Volunteer	5911 · Volunteer Pay		41.56	207,657.72
Check	04/15/2020	50205	Cole McCue	March 2020 Stipend	5913 · Stipend		138.52	207,519.20
Check	04/15/2020	50206	Dave J. Pelzer	March 2020 Stipend	5913 · Stipend		184.70	207,334.50
Check	04/15/2020	50207	Matthew Simmons	March 2020 Stipend	5913 · Stipend		2,419.11	204,915.39
Check	04/15/2020	50208	Ryan Wilson {2}	March 2020 Volunteer	5911 · Volunteer Pay		180.08	204,735.31
Bill Pmt -Check	04/21/2020	9450	Life-Assist, Inc.	95462FA	20000 · Accounts P...		28.48	204,706.83
Bill Pmt -Check	04/21/2020	9451	True Value	725-561	20000 · Accounts P...		258.51	204,448.32
Bill Pmt -Check	04/21/2020	9452	Life-Assist, Inc.	95462FA	20000 · Accounts P...		46.55	204,401.77
Deposit	04/22/2020			Deposit	-SPLIT-	355,986.36		560,388.13
Bill Pmt -Check	04/22/2020	9453	Berry's Sawmill, Inc	MRFIRE	20000 · Accounts P...		8.53	560,379.60
Bill Pmt -Check	04/22/2020	9454	Henderson Plumbing		20000 · Accounts P...		1,550.00	558,829.60
Bill Pmt -Check	04/22/2020	9455	PG&E - Jenner 316-8	0684318316-8	20000 · Accounts P...		9.87	558,819.73
Bill Pmt -Check	04/22/2020	9456	PG&E - Sta 2-062-1	3309316062-1	20000 · Accounts P...		65.74	558,753.99
Check	04/27/2020	9457	Ashdown, Steven	3059738632-2	6080 · Household E...		61.94	558,692.05
Bill Pmt -Check	04/29/2020	9458	PG&E - Sta 1-632-2		20000 · Accounts P...		285.15	558,406.90
Bill Pmt -Check	04/29/2020	9459	PWS The Laundry Company		20000 · Accounts P...		5,427.14	552,979.76
Bill Pmt -Check	04/29/2020	9460	Webhelper.com	May 2020 Monthly Dues	20000 · Accounts P...		215.00	552,764.76
Check	04/29/2020	9461	United States Treasury	94-6254859 Tax period December ...	50 · Payroll Expenses		1,453.91	551,310.85
Total 105 · Community First Operating						355,986.36	34,551.99	551,310.85
106 - Community First Money Market								
Total 106 · Community First Money Market								708,231.42

**Monte Rio Fire Protection District
Bank Accounts Register
As of April 30, 2020**

2:30 PM
05/13/20
Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
109 · Community First Savings Account								301,672.47
Total 109 · Community First Savings Account								301,672.47
TOTAL						355,986.36	34,551.99	1,561,214.74

Monte Rio Fire Protection District
Profit & Loss Budget vs. Actual
 July 1, 2019 through May 13, 2020

	Mar 20	Apr 20	Budget	\$ Over Budget	% of Budget
Income					
10 · Tax Revenue					
1000 · Property - CY Secured	0.00	219,412.72	470,000.00	8,982.49	101.91%
1001 · Direct Charges - CY	0.00	209,778.50	556,395.00	-41,694.86	92.51%
1008 · RDA Increment	0.00	-109,485.82	-200,000.00	-18,971.65	109.49%
1011 · SB2557 Prop Tax Admin	0.00	-3,349.06	-4,000.00	650.94	83.73%
1014 · RDA Pass Through	0.00	34,853.57	70,000.00	776.51	101.11%
1017 · Residual - RPTTF	0.00	0.00	140,000.00	-61,978.81	55.73%
1020 · Supplemental Prop Taxes - CY	0.00	2,994.62	10,000.00	-5,108.35	48.92%
1040 · Property - CY Unsecured	0.00	0.00	0.00	0.00	0.0%
1042 · CollectCost Del CY Unsecured	0.00	0.00	13,000.00	2,007.14	115.44%
1060 · Property - PY Secured	0.00	0.00	-80.00	80.00	0.0%
1080 · Supplemental Prop Taxes - PY	0.00	0.00	-40.00	40.00	0.0%
1100 · Property - PY Unsecured	0.00	0.00	255.00	-255.00	0.0%
10 · Tax Revenue - Other	0.00	0.00	0.00	0.00	0.0%
Total 10 · Tax Revenue	0.00	354,204.53	1,055,530.00	-115,471.59	89.06%
17 · Use of Money/Property	0.00	0.00	0.00	0.00	0.0%
20 · Intergovernmental Revenues					
2440 · State HOPTR	0.00	1,685.81	3,000.00	-1,314.19	56.19%
2470 · Timber Yield Tax	0.00	0.00	80.00	-58.12	27.35%
2490 · State - Other in-lieu tax	0.00	0.00	10,500.00	-10,488.98	0.11%
2500 · Intergovernmental Rev. - State	3,965.92	0.00	100,000.00	-53,388.94	46.61%
2510 · Equip Rental	0.00	0.00	0.00	0.00	0.0%
2970 · RDA Asset Distribution	0.00	0.00	0.00	0.00	0.0%
20 · Intergovernmental Revenues - Other	0.00	0.00	0.00	0.00	0.0%
Total 20 · Intergovernmental Revenues	3,965.92	1,685.81	113,580.00	-65,250.23	42.55%
30 · Charge for Services	0.00	0.00	0.00	0.00	0.0%
40 · Miscellaneous Revenues					
4040 · Misc. Income	0.00	0.00	0.00	5,951.00	100.0%
4102 · Donations/Grants	1,674.26	0.00	0.00	1,674.26	100.0%
4105 · Interest Income	291.15	96.02	1,000.00	963.46	196.35%
4200 · Other Revenue	0.00	0.00	0.00	0.00	0.0%
40 · Miscellaneous Revenues - Other	0.00	0.00	0.00	2,675.00	100.0%
Total 40 · Miscellaneous Revenues	1,965.41	96.02	1,000.00	11,263.72	1,226.37%
Total Income	5,931.33	355,986.36	1,170,110.00	-169,458.10	85.52%
Cost of Goods Sold					
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.00	0.0%
Gross Profit	5,931.33	355,986.36	1,170,110.00	-169,458.10	85.52%
Expense					
50 · Payroll Expenses					
5910 · Permanent Positions	0.00	0.00	300,000.00	-300,000.00	0.0%
5911 · Volunteer Pay	315.00	450.00	20,000.00	-12,865.76	35.67%
5913 · Stipend	7,543.25	6,958.75	150,000.00	-66,450.50	55.7%

**Monte Rio Fire Protection District
Profit & Loss Budget vs. Actual**

July 1, 2019 through May 13, 2020

	Mar 20	Apr 20	Budget	\$ Over Budget	% of Budget
5914 · Strike Team	-32,440.80	0.00	100,000.00	-106,632.76	-6.63%
5922 · FICA-Retirement	487.21	459.34	26,040.00	-18,748.80	28.0%
5924 · Medicare	113.95	107.43	7,000.00	-5,294.77	24.36%
5930 · Health Insurance	0.00	0.00	40,000.00	-40,000.00	0.0%
5935 · Unemployment	177.75	108.03	18,900.00	-16,473.49	12.84%
5940 · Workers' Compensation	26,647.00	1,896.00	38,220.00	-3,989.00	89.56%
50 · Payroll Expenses - Other	0.00	1,453.91	0.00	1,453.91	100.0%
Total 50 · Payroll Expenses	2,843.36	11,433.46	700,160.00	-569,001.17	18.73%
60 · Services/Supplies					
6021 · Clothing/Personal	0.00	0.00	2,000.00	-2,000.00	0.0%
6022 · Safety Clothing - PPE	1,343.53	1,536.80	15,000.00	6,287.96	141.92%
6040 · Communications	442.81	3,940.67	10,000.00	-617.28	93.83%
6060 · Food	127.06	0.00	500.00	-266.39	46.72%
6080 · Household Expense	475.80	202.29	800.00	1,220.76	252.6%
6100 · Insurance	0.00	0.00	23,000.00	-1,378.00	94.01%
6140 · Maint - Equipment	131.95	3,180.69	50,000.00	-12,273.69	75.45%
6180 · Maint - Building	9.53	12,111.42	30,000.00	-893.52	97.02%
6261 · Medical Supplies	411.27	0.00	10,000.00	-9,588.73	4.11%
6280 · Membership/Subscriptions	0.00	14.00	7,000.00	-1,437.00	79.47%
6300 · Amador Contract Dept of Forestr					
6310 · Contract Expense	0.00	0.00	0.00	0.00	0.0%
6330 · Reimbursements	0.00	0.00	0.00	0.00	0.0%
6300 · Amador Contract Dept of Forestr - Otl	0.00	0.00	0.00	0.00	0.0%
Total 6300 · Amador Contract Dept of Forestr	0.00	0.00	0.00	0.00	0.0%
6400 · Office Expense	229.99	215.00	3,000.00	24.30	100.81%
6410 · Postage	0.00	77.95	500.00	-337.05	32.59%
6461 · Supplies	1,177.14	324.37	10,000.00	-4,416.82	55.83%
6500 · Professional Services	541.50	154.00	10,000.00	-4,942.05	50.58%
6510 · Administrative Services	2,885.40	3,270.12	16,000.00	4,245.91	126.54%
6521 · County Services	0.00	0.00	3,200.00	-3,200.00	0.0%
6526 · Dispatch Services					
6527 · Reimbursement	0.00	0.00	0.00	0.00	0.0%
6526 · Dispatch Services - Other	0.00	0.00	0.00	299.00	100.0%
Total 6526 · Dispatch Services	0.00	0.00	0.00	299.00	100.0%
6540 · Payroll Services	0.00	0.00	12,000.00	-12,000.00	0.0%
6587 · LAFCO	0.00	0.00	1,048.00	-56.00	94.66%
6610 · Legal Services	600.00	930.00	15,000.00	1,647.00	110.98%
6630 · Audit/Accounting	0.00	0.00	6,000.00	-100.00	98.33%
6634 · Bank Service Charges	0.00	0.00	100.00	-70.00	30.0%
6800 · Public/Legal Notices	0.00	0.00	250.00	-250.00	0.0%
6820 · Lease - Fire Truck	0.00	0.00	0.00	0.00	0.0%
6830 · Lease - SB	0.00	0.00	0.00	0.00	0.0%
7005 · Election Expense	0.00	0.00	0.00	0.00	0.0%
7053 · Vehicle Registration	0.00	0.00	12,500.00	-12,464.00	0.29%

Monte Rio Fire Protection District Profit & Loss Budget vs. Actual

July 1, 2019 through May 13, 2020

	Mar 20	Apr 20	Budget	\$ Over Budget	% of Budget
7060 · Board Expense	0.00	0.00	100.00	2,499.89	2,599.89%
7120 · Training-In-Service	199.24	0.00	5,000.00	-3,116.08	37.68%
7201 · Gas/Oil	0.00	1,192.74	15,000.00	698.76	104.66%
7300 · Transportaion/Travel	0.00	0.00	1,000.00	-1,000.00	0.0%
7320 · Utilities	1,730.14	484.01	14,000.00	1,433.39	110.24%
7330 · Maint - Creekside JPA	0.00	0.00	2,500.00	-2,500.00	0.0%
7490 · Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.0%
7920 · Interest Expense	0.00	0.00	0.00	6.33	100.0%
60 · Services/Supplies - Other	0.00	0.00	0.00	0.00	0.0%
Total 60 · Services/Supplies	10,305.36	27,634.06	275,498.00	-54,543.31	80.2%
85 · Capital Assets					
8520 · Fixed Assets - Bldgs	0.00	0.00	0.00	0.00	0.0%
8560 · Fixed Assets - Equipment	0.00	0.00	0.00	80,000.00	100.0%
8590 · Fixed Assets - WIP Fire Station	0.00	0.00	0.00	0.00	0.0%
8595 · Depreciation Expense	0.00	0.00	0.00	0.00	0.0%
85 · Capital Assets - Other	0.00	0.00	0.00	0.00	0.0%
Total 85 · Capital Assets	0.00	0.00	0.00	80,000.00	100.0%
Total Expense	13,148.72	39,067.52	975,658.00	-543,544.48	44.29%
Net Income	-7,217.39	316,918.84	194,452.00	374,086.38	292.38%

Monte Rio Fire Protection District
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
105 · Community First Operating	551,310.85
106 · Community First Money Market	708,231.42
109 · Community First Savings Account	301,672.47
Total Checking/Savings	<u>1,561,214.74</u>
Accounts Receivable	
11050 · Due from Other Government	27,342.14
Total Accounts Receivable	<u>27,342.14</u>
Total Current Assets	<u>1,588,556.88</u>
TOTAL ASSETS	<u>1,588,556.88</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	9,202.35
Total Accounts Payable	<u>9,202.35</u>
Credit Cards	
0485 · Bank of America CC *0485	629.83
Total Credit Cards	<u>629.83</u>
Other Current Liabilities	
24000 · Payroll Liabilities	
24050 · Tax Withholding	-4,343.01
24100 · FICA	-3,057.84
24150 · Medicare	-715.15
24000 · Payroll Liabilities - Other	15,667.80
Total 24000 · Payroll Liabilities	<u>7,551.80</u>
Total Other Current Liabilities	<u>7,551.80</u>
Total Current Liabilities	<u>17,383.98</u>
Total Liabilities	17,383.98
Equity	
30000 · Opening Balance Equity	384,440.63
35200 · Unrestricted Net Assets	612,456.10
Net Income	574,276.17
Total Equity	<u>1,571,172.90</u>
TOTAL LIABILITIES & EQUITY	<u>1,588,556.88</u>