

MONTE RIO FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS REGULAR MEETING

Monday, July 20, 2020 6:00 PM

Via Zoom Video Conference

Web URL: <https://us02web.zoom.us> Meeting ID: 602 502 2189

Phone (audio only): (669) 900-6833 Meeting ID: 602 502 2189

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. June 15, 2020 Regular Board Meeting
 - b. June 29, 2020 Special Board Meeting
5. CORRESPONDENCE
6. OLD BUSINESS
 - a. Selecting New Auditor (*Discussion Item, possible Action Item*)
 - b. Consolidation Ad Hoc Committee Report (*Discussion Item*)
7. NEW BUSINESS
 - a. Resolution 20/21-02 Appropriations Limit (*Action Item*)
 - b. Review of Current Operations and Future Staffing (*Discussion Item*)
 - c. Offers for Contract Services of Personnel (*Discussion Item, possible Action Item*)
 - d. Add Pledge of Allegiance to Agenda (*Action Item*)
8. TREASURER'S REPORT - Director Cahn
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, June 15, 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 6:01PM. Roll Call of Directors: Dan Fein, Tim Cahn, Josh Dale, Paul Casini and Geff Smith.
2. **APPROVAL OF AGENDA** – Motion to approve the agenda; Cahn and seconded by Dale.
3. **PUBLIC COMMENT ON ITEMS NOT AGENDIZED** – None
4. **APPROVAL OF MINUTES**
 - a. May 18, 2020 Regular Board Meeting – Motion to approve Tim Cahn seconded by Josh Dale.
5. **CORRESPONDENCE**
6. **NEW BUSINESS**
 - a. Adopt Preliminary Budget for FY 2020-2021 – Director Smith motioned to adopt the preliminary budget; this was seconded by Director Dale.
7. **OLD BUSINESS**
 - a. Selecting New Counsel – board felt that a special meeting should be held to interview each prospective legal counsel to decide. Director Cahn motioned to hold a special meeting on June 29th and set up interview appointments via Zoom. This was seconded by Director Smith.
 - b. Selecting New Auditor – due to the lack of proposals provided the board agreed to move this item to the next regular meeting.
 - c. Consolidation Ad Hoc Committee Report – Director Smith tried attending the LAFCO meeting which turned into a disaster and ended in 8 minutes, will try again next month. Smith reported that the committee has discussed possible steps that might be taken but thought that the new legal counsel should be in place before any steps were taken.
 - d. Refunds for Low Value Parcels Update – all refunds have been sent out.
 - e. Final Audit FY 18/19 – Director Cahn motioned to approve the final audit; this was seconded by Director Casini.
8. **TREASURER'S REPORT**
9. **CHIEF'S REPORT** – Chief Baxman
 - a. 302 calls to date.

- b. New truck should be done by the end of the month.
- c. Will have 3 contract offers for contracting firefighter for next meeting.

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 Paul Casini seconded by Director Josh Dale. The Board was adjourned at 6:58PM

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
BOARD OF DIRECTORS SPECIAL MEETING**

Monday, June 29, 2020 6:00 p.m.
Via Zoom Video Conference

MINUTES

1. **CALL TO ORDER** – The special meeting of the Board of Directors of the Monte Rio Fire Protection District was called to order by President Dan Fein at 6:02PM. Roll Call of Directors: Dan Fein, Tim Cahn, Josh Dale, Paul Casini and Geff Smith.
2. **APPROVAL OF AGENDA** – Motion to approve the agenda with the addition of Resolution ordering an election to be held; Cahn and seconded by Casini.
3. **PUBLIC COMMENT ON ITEMS NOT AGENDIZED** – None
4. **CORRESPONDENCE**
5. **OLD BUSINESS**
 - a. Selecting New Counsel – a special meeting was called to interview prospective law firms to represent MRFPD. Each firm would have 25 minutes to give a presentation and answer questions from the board and public in their given timeslot via Zoom. Questions and discussions ensued for each firm. After all interviews were complete, board discussed each one and which one would be the best fit for MRFPD and the changes that are coming. Director Smith motioned to select William Ross to represent MRFPD; this was seconded by Director Dale.
 - b. Resolution 19/20-04 Calling for an election for Tuesday November 3rd, 2020. Director Cahn motioned to approve; this was seconded by Director Casini.
6. **ADJOURNMENT** – Motion to approve: Director Josh Dale, this passed unanimously. The Board was adjourned at 8:18PM.

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.



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

July 14, 2020

Monte Rio Fire Protection District
Monte Rio, California

RE: Audit Services

We are pleased to present our quote to the Monte Rio Fire Protection District to provide Audit Services for the fiscal year ended June 30, 2020.

James Marta & Company LLP, Certified Public Accountants, has expertise in auditing Special Districts, Joint Powers Authorities and other local Government entities since 1988. We are licensed, qualified, trained and experienced in conducting audits of Special Districts with complex fund structures, federal grants, PERS, and GASB requirements. Here's how James Marta & Company makes a difference:

- **Remote Service:** Our secure systems enable us to effectively interact with you and conduct audit processes remotely, in accordance with Orders to maintain social distance.
- **Special District Expertise:** We've spent over 30 years auditing California Special Districts that provide fire protection, community services, parks & recreation, drinking water, transportation, and electric power. We assist in financial reporting, PERS, GASB, bonds and federal compliance.
- **Partner Engagement:** You'll gain partner-level insight at every step and all throughout the year.
- **No Surprises:** You stay up to speed with updates and a project portal that shows real-time status.
- **We Value Your Time:** We've honed our approach to minimize disruptions while meeting deadlines.
- **We Help You Apply Your Audit to Improve:** Your audit can help you better understand operational risks and improve controls. We help you apply your audit for continual improvement.
- **Free Ongoing Support:** We're your year-round resource for independent perspectives and practical advice on closings, financial statements and compliance.
- **Leadership:** Our Partners speak and publish articles on subjects including the Board's Role in Finance and Fiscal Accountability, Compliance, Internal Controls, Fraud Prevention and Detection, Accounting, Audit, and Board Governance Responsibility and Accountability.

Our not-to-exceed fee for the June 30, 2020 audit is \$12,900. This fee is contingent upon completing the audit 100% remotely. Please contact me if we can provide additional information.

Sincerely,

James Marta & Company LLP
David Becker, CPA
Partner

PROFESSIONAL AUDIT SERVICES PROPOSAL

MONTE RIO FIRE PROTECTION DISTRICT

CONTACT: DAVID FARNSWORTH, CPA

JULY 17, 2020

AUDIT PROPOSAL
MONTE RIO FIRE PROTECTION DISTRICT

TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
SCOPE OF SERVICES	2
COST OF PROPOSAL	3
ABOUT OUR COMPANY	4
AUDIT APPROACH.....	5
CLIENT REFERENCES	6
AUDIT PROPOSAL (ONE-YEAR)	7-9
AUDIT PROPOSAL (THREE-YEAR).....	10-12
 APPENDIX:	
FRAUD PREVENTION TRAINING OUTLINE	13
FINANCIAL ANALYTICS	13
WHITE PAPERS	13
CREATE A FRAUD RISK MANAGEMENT PROGRAM IN YOUR GOVERNMENT.....	14-20

EXECUTIVE SUMMARY

From The
CPA

July 17, 2020

Monte Rio Fire Protection District
P.O. Box 279
Monte Rio, CA 95462

Dear Members of the Board,

We are honored to present our proposal for performing auditing services for the Monte Rio Fire Protection District.

As board members and directors, you assume a heavy burden to ensure that all financial practices of the District are running properly and managed responsibly. We take our role seriously to help carry this burden for you and to ensure that you are protected from unexpected misuse of funds and fraud of any kind.

We have witnessed firsthand the negative impact of loose and unsecured processes and have committed ourselves to providing the very best in financial controls and fraud prevention in government organizations and non-profit agencies such as yours.

The scope of our services includes the following:

1. Audit the financial statements of the Monte Rio Fire Protection District, to include all applicable footnotes

Our financial audit will look at your current processes and provide recommendations for improvement. Our vision is to help manager and board members with financial processes and fraud prevention and to align our vision with our audit services, we will also provide training in the best fraud prevention practices according to the study 'Report to the Nations' conducted by the Association of Certified Fraud Examiners.

For your immediate benefit, we have attached a special report that outlines the specific steps we take to create a first-class fraud risk management system.

As owner and principal, I am authorized to make representations for and to bind our firm. Should you have any questions, please feel free to contact me via email at david@dfarnsworthcpa.com or via phone at (408) 780-2236. Our mailing address is 11501 Dublin Blvd, #200, Dublin, CA 94568.

Sincerely,

David Farnsworth, CPA
David Farnsworth, CPA

SCOPE OF SERVICES

The period covered will be for the fiscal year ending June 30, 2020 or fiscal years ended June 30, 2020, 2021, and 2022. It is our understanding the scope of the services will be the following:

1. Audit, the financial statements and submit the audit report
2. Assist, review and provide recommendations to the District
3. Prepare management letter, to include a statement of audit findings and recommendations affecting the financial statements, internal control structure, accounting procedures, accounting systems, legality of actions, and any instances of non-compliance with laws and regulations and any other material matters
4. Present financial audit at monthly board meeting

The financial audit will be performed in accordance with generally accepted accounting standards and generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants.

License

The firm and all key personnel are properly licensed to practice in California.

Independence

David Farnsworth, CPA is independent of the Monte Rio Fire Protection District as defined by GAAS. David Farnsworth, CPA has not had any professional relationships with the District or its staff.

Insurance Requirements

We will maintain insurance coverage throughout the course of the professional service agreement. Proof of coverage will be sent to the District if desired.

COST PROPOSAL

In accordance with the request for proposal for audit services issued by Monte Rio Fire Protection District, we provide our cost proposal.

Financial Audit

<u>One-Year Engagement</u>	<u>June 30,</u> <u>2020</u>		
Financial Audit	\$ 8,580		
Travel, Admin, and Software Cost*	<u>644</u>		
Total for fiscal year (not-to-exceed)	<u>\$ 9,224</u>		
	<u>Estimated</u> <u>Hours</u>	<u>Hourly</u> <u>Rate</u>	<u>Total</u> <u>Cost</u>
Phase of Audit			
Planning	10	\$ 150	\$ 1,500
Performing Audit	24	\$ 175	4,200
Conclusion	12	\$ 150	1,800
Financial Statement Preparation and Presentation	<u>8</u>	<u>\$ 135</u>	<u>1,080</u>
Total **	<u>\$ 54</u>		<u>\$ 8,580</u>

* A 7.5% charge is added for travel, admin, and software cost.

** The three-year engagement total cost is 5% less than the one-year engagement.

** A 3% increase in cost is added for each additional year.

<u>Three-Year Engagement</u>	<u>June 30,</u> <u>2020</u>	<u>June 30,</u> <u>2021</u>	<u>June 30,</u> <u>2021</u>
Financial Audit	\$ 8,151	\$ 8,396	\$ 8,647
Travel, Admin, and Software Cost*	<u>611</u>	<u>630</u>	<u>649</u>
Total for fiscal year (not-to-exceed)	<u>\$ 8,762</u>	<u>\$ 9,025</u>	<u>\$ 9,296</u>

ABOUT *Our* COMPANY

FIRM PROFILE

Our Principles

We are a customer-focused, flexible, hard-working firm that strives to improve the financial position of every client we serve. We hold ourselves to the highest standards and believe in the core principles of:

Relationship – Having a caring relationship with our clients who are the lifeblood of our firm, taking a personal stake in the future success of our clients, and shared leadership based on positive influence, honest dialogue, empowerment and trust.

Professionalism – Maintaining a culture that is high-performing, open-minded, respectful, supportive and enjoyable, while embracing systems documentation as a way of life so we can efficiently over-deliver on our service promises.

Progressive – Using progressive thinking and technology so we can do more for our clients while promoting mutual responsibility and ownership so we can anticipate obstacles and exceed our clients' expectations.

Our Founder

David holds a Certified Public Accounting license with the state of California. He has specialized in accounting and financial audits while serving local governments through relationships with their board of directors and management. He has established and implemented new accounting systems, new accounting processes and stabilized many accounting operations. His hands-on experiences include preparing financial statements, verifying payroll, preparing tax returns, audit reports, fraud prevention protocols and client-specific policies and procedures.

Our Commitment and Service

We are committed to providing the very best in financial controls and fraud prevention to government organizations. We provide complementary customized training of internal controls and fraud prevention training to strengthen processes and reduce fraud and human error. We endorse and follow the proven techniques that work the best in the government sector according to the fraud study done by the Association of Certified Fraud Examiners.

Our goal is to help you improve business operations and have a more transparent District so you can serve your community better.

Ongoing Education

We emphasize education in our Firm to better serve our clients. We require our audit personnel to take 40 CPE on a yearly basis pertaining to government accounting, audit, and fraud. We are a local Firm with one office located in Dublin, CA. Our industry specialization enables us to keep up to date with all GASB pronouncements, GAAS, GAGAS, and AICPA standard changes.

ABOUT *Our* COMPANY

FIRM PROFILE (Continued)

Technology

Our Firm runs on Cloud Software and uses Google GSuite, Microsoft Office, and AuditFile Software to upload and save audit working papers. Furthermore, we securely save all client data for 7 years beyond any engagement.

CLIENT REFERENCES

<u>Clients</u>	<u>Name and Position</u>	<u>Contact Info</u>
North County Fire Protection District	Carolina Bravo, Administrative Officer	(831) 633-2578 ext 200
Gonzales Fire Protection District	Vic Lanini, Chair of the Board	(831) 594-8007
Happy Camp Fire Protection District	Frank Snyder, Board Director	(530-493-4285
Tracy Public Cemetery District	Alma Celaya, District Manager	(209) 835-2930
Elk Grove Cosumnes Cemetery District	Johnathan Lambdin, District Manager	(916) 686-5170

AUDIT APPROACH

Our engagements are supervised and managed by our owner. We believe on-going communication is key to understanding your expectations and in return you will know what to expect. We always provide a preliminary list to start the audit process.

Audit Planning

We take a risk-based approach and assess where mistakes could occur. The results of our planning procedures will help us create an audit program. We will do the following:

- Learn financial processes of the District
- Learn the checks and balances (internal controls) of each of the District's processes such as cash receipts, cash disbursements, fixed asset, payroll, etc.
- Read minutes and resolutions - Review general ledger and trial balance
- Analyze unaudited financial statements and compare them to the budget and other information

Audit Fieldwork

The results of our planning procedures will help us create an audit program. As part of the program we will do the following:

- Compare individual invoices to related revenues and expenses
- Confirm cash with banks, customers, grantors, and vendors
- Review and test reconciliations and other workingpapers
- Perform predictive tests of revenue and expenses (We predict revenues/expenses and compare them to actual revenues/expenses)
- Reconcile payroll records to payroll expenses
- Confirm and test compliance with grant agreements and other contracts, if applicable

Audit Concluding Procedures

- Review audit procedure results and compare them to account balances
- Review any litigation with District legal counsel and Management
- Review for any events that occur after the year-end with management
- Propose adjusting journal entries
- Prepare financial statements, related notes, supplemental reports, and MD&A

ONE-YEAR ENGAGEMENT LETTER

July 17, 2020

Monte Rio Fire Protection District
P.O. Box 279
Monte Rio, CA 95462

Dear Members of the Board,

We are pleased to confirm our understanding of our engagement to provide services for Monte Rio Fire Protection District.

Scope of Work

We propose to conduct the audit of the Monte Rio Fire Protection District financial statements of governmental activities, which collectively comprise Monte Rio Fire Protection District's basic financial statements as of and for the fiscal year ending June 30, 2020 and the related notes to the financial statements. We require agreement of both management and others responsible for the governance of Monte Rio Fire Protection District. Kindly signify agreement by signing and returning one copy of this engagement letter.

We will plan and conduct the audit in accordance with generally accepted auditing standards, and the audit will include tests of the accounting records and other procedures considered necessary under the circumstances. The audit report shall include management's discussion and analysis and required supplemental information (RSI) that will be subjected to the limited auditing procedures generally accepted in the United States of America. We shall provide a report, which does not include an opinion, on internal control related to the financial statements and compliance with the provision of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements as required by generally accepted auditing standards.

If our audit report is other than unqualified, we will fully discuss the reason with the District prior to presentation of the report. If during the audit we become aware of significant deficiencies in the design or operation of internal controls or of ways management practices can be improved, we will communicate such information to the Board of Directors in a separate letter.

We propose to begin the financial audit for the fiscal year ending June 30, 2020 as soon as the accounting records are finalized for each fiscal year. Set-up, pre-list and certain other procedures will begin on notification of the contract.

Management Responsibilities

In accordance with our profession's professional standards, we must obtain your agreement as to the scope of your responsibilities in connection with this engagement. It is the District's responsibility to provide an internal control structure, including a control environment, an accounting system and control procedures, which will result in the production of financial statements that fairly present financial position and results of operations in conformity with an acceptable financial reporting framework; in this case Generally Accepted Accounting Principles.

The District is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error. It is the District's responsibility to adjust financial statements to correct material misstatements, and for ensuring that the District complies with the laws and regulations applicable to its activities.

It is equally the District's responsibility to provide us with (1) access to all information of which District's management is aware and is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within District's organization or otherwise within District's control from whom we determine it is necessary to obtain audit evidence. It is management's responsibility to make all financial records and related information available to the auditor in a timely fashion. It is also management's responsibility to advise us of events occurring or facts discovered after the date of the financial statements of which management may be aware that may affect financial statements.

Our responsibility is to audit your financial statements in accordance with professional standards. Even though we may produce your financial statements, present you with draft financial statements, assemble your financial statements, and print them on our printers or forward them to you electronically or otherwise assist in preparing them, District's financial statements are inherently District's, since they summarize the transactions recorded in the District's business records.

Character and Limitations of an Audit

Our audit will be performed in accordance with generally accepted auditing standards. Those standards require that we initially assess the risk that errors, irregularities and illegal acts may cause the financial statements to contain a material misstatement. If in the situation there are errors, we will propose adjusting journal entries to correct the material misstatement.

Billing

Our fee for providing financial audit services is based on hourly rates ranging from \$135/hr. to \$175/hr. with a fee not to exceed \$9,224 for fiscal years ending June 30, 2020, 2021, and 2022.

Additional Services

David Farnsworth, CPA may also provide services as requested by the District. If it should become necessary for David Farnsworth, CPA to render additional services, then such additional services shall be performed only if set forth in an addendum to the contract between the District and David Farnsworth, CPA. Any such work agreed to between the District and David Farnsworth, CPA shall be performed at \$175 / hr.

Should you need additional information regarding this engagement letter, please call us or email us at (408) 780-2236 or david@dfarnsworthcpa.com.

Respectfully Submitted,

David Farnsworth, CPA

David Farnsworth, CPA

MONTE RIO FIRE PROTECTION DISTRICT

First Name

Last Name

Title

Signature

Date

THREE-YEAR ENGAGEMENT LETTER

July 17, 2020

Monte Rio Fire Protection District
P.O. Box 279
Monte Rio, CA 95462

Dear Members of the Board,

We are pleased to confirm our understanding of our engagement to provide services for Monte Rio Fire Protection District.

Scope of Work

We propose to conduct the audit of the Monte Rio Fire Protection District financial statements of governmental activities, which collectively comprise Monte Rio Fire Protection District's basic financial statements as of and for the fiscal years ending June 30, 2020, 2021, and 2022 and the related notes to the financial statements. We require agreement of both management and others responsible for the governance of Monte Rio Fire Protection District. Kindly signify agreement by signing and returning one copy of this engagement letter.

We will plan and conduct the audit in accordance with generally accepted auditing standards, and the audit will include tests of the accounting records and other procedures considered necessary under the circumstances. The audit report shall include management's discussion and analysis and required supplemental information (RSI) that will be subjected to the limited auditing procedures generally accepted in the United States of America. We shall provide a report, which does not include an opinion, on internal control related to the financial statements and compliance with the provision of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements as required by generally accepted auditing standards.

If our audit report is other than unqualified, we will fully discuss the reason with the District prior to presentation of the report. If during the audit we become aware of significant deficiencies in the design or operation of internal controls or of ways management practices can be improved, we will communicate such information to the Board of Directors in a separate letter.

We propose to begin the financial audit for the fiscal years ending June 30, 2020, 2021, and 2022 as soon as the accounting records are finalized for each fiscal year. Set-up, pre-list and certain other procedures will begin on notification of the contract.

Management Responsibilities

In accordance with our profession's professional standards, we must obtain your agreement as to the scope of your responsibilities in connection with this engagement. It is the District's responsibility to provide an internal control structure, including a control environment, an accounting system and control procedures, which will result in the production of financial statements that fairly present financial position and results of operations in conformity with an acceptable financial reporting framework; in this case Generally Accepted Accounting Principles.

The District is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error. It is the District's responsibility to adjust financial statements to correct material misstatements, and for ensuring that the District complies with the laws and regulations applicable to its activities.

It is equally the District's responsibility to provide us with (1) access to all information of which District's management is aware and is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within District's organization or otherwise within District's control from whom we determine it is necessary to obtain audit evidence. It is management's responsibility to make all financial records and related information available to the auditor in a timely fashion. It is also management's responsibility to advise us of events occurring or facts discovered after the date of the financial statements of which management may be aware that may affect financial statements.

Our responsibility is to audit your financial statements in accordance with professional standards. Even though we may produce your financial statements, present you with draft financial statements, assemble your financial statements, and print them on our printers or forward them to you electronically or otherwise assist in preparing them, District's financial statements are inherently District's, since they summarize the transactions recorded in the District's business records.

Character and Limitations of an Audit

Our audit will be performed in accordance with generally accepted auditing standards. Those standards require that we initially assess the risk that errors, irregularities and illegal acts may cause the financial statements to contain a material misstatement. If in the situation there are errors, we will propose adjusting journal entries to correct the material misstatement.

Billing

Our fee for providing financial audit services is based on hourly rates ranging from \$135/hr. to \$175/hr. with a fee not to exceed \$8,762, \$9,025, and \$9,296 for fiscal years ending June 30, 2020, 2021, and 2022.

**RESOLUTION OF THE BOARD OF DIRECTORS OF
THE MONTE RIO FIRE PROTECTION DISTRICT OF SONOMA COUNTY
TO SET THE 2020/21 APPROPRIATIONS LIMIT**

WHEREAS, Article XIII B of the Constitution of the State of California establishes appropriations limits on the proceeds of taxes for entities of government, and

WHEREAS, Proposition 111 approved by the voters in June 1990 requires that the appropriations limit for a governmental entity be adopted by Resolution after selection of the annual adjustment factors, and

WHEREAS, a notice was published stating that an appropriations limit was to be adopted and that the information and data for the limit was available for public inspection for at least fifteen days, and

WHEREAS, the Board of Directors has opted to use the appropriations limit as determined by the Sonoma County Auditor's Office using the California Per Capita Personal Income and Percentage change over prior year, which is 3.73% and the Local Population Growth Factor of 0.22% for Fiscal Year 2020/2021.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Monte Rio Fire Protection District that the adopted Appropriations Limit for the 2020/2021 fiscal year is \$1,078,928.

The foregoing resolution was introduced by Director _____, who moved its adoption, and seconded by Director _____, and adopted by the Board of Directors of the Monte Rio Fire Protection District of Sonoma County, on the twentieth day of July 2020, by the following vote:

Director Fein	_____	Director Casini	_____
Director Smith	_____	Director Cahn	_____
Director Dale	_____		

AYES: _____ NOES: _____ ABSENT OR NOT VOTING: _____

WHEREUPON, the Board President declared the foregoing resolution adopted, and **SO ORDERED**.

/s/ _____
Dan Fein, President of the Board

Date: _____

/s/ _____
Tiffanie Palmer, Clerk of the Board

Date: _____

The following figures are for comparison only, not possible final costs. Final costs to be determined by negotiations prior to written agreement.

Sonoma County Fire District

These figures are yearly, and include rollups. They are the projected cost to Monte Rio Fire.

They run three person engines

Captain	\$ 162,499	
Engineer	135,028	
Paramedic	126,416	
		\$ 423,943
	Three shifts	\$ 1,271,829
Monte Rio portion of Battalion Chief	\$ 21,067	
(this item is in question) Captain	48,750	
Administrative fees	14,868	
		\$ 84,685
Total yearly cost to Monte Rio Fire		\$ 1,356,514

GOLD RIDGE FIRE PROTECTION DISTRICT

Gold Ridge fire runs two person engines

Lieutenant	\$ 127,607	
Engineer	86,550	
Firefighter	68,000	
Times three shifts.		\$ 642,471

Final cost depends on negotiated staffing.

The dollar amount stated is with Lieutenant – Driver/engineer.

The engines are staffed with these possible combination's,

Lieutenant - Driver/engineer.

Driver/engineer – Firefighter.

If a Battalion Chief is in the in normal response, there will be a negotiated charge in the contract.

Administrative costs are projected to be close to current costs.

If all in house, these are the average yearly salaries of our area. Total cost.

Fire Chief		\$ 217,000
Assistant Chief		200,000
Battalion Chief		180,000
Firefighter / Engineer		80,000
Staff		48,000
Stipend	(per shift)	175.
Volunteer	(per call)	15.
	(per drill)	15.

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

11:07 AM

07/16/20

Accrual Basis

Type	Date	Num	Name	Memo	Spitt	Debit	Credit	Balance
105 - Community First Operating								
Bill Pmt -Check	06/01/2020	9674	AT&T - Station 2	707 865-2395 485 6	20000 · Accounts P...		165.61	475,195.20
Bill Pmt -Check	06/01/2020	9675	L N Curtis & Sons	Cust. # C1615	20000 · Accounts P...		323.51	475,029.59
Bill Pmt -Check	06/01/2020	9676	Quality Signs and Design		20000 · Accounts P...		534.92	474,706.08
Bill Pmt -Check	06/01/2020	9677	Randy Hanson Auto Body ...	New Door Repair	20000 · Accounts P...		2,699.26	474,171.16
Bill Pmt -Check	06/01/2020	9678	WEX BANK	0405-00-865174-7	20000 · Accounts P...		1,037.13	471,471.90
Check	06/03/2020	9679	Gold Ridge Fire Protection ...	MAY20-ADMIN	6510 · Administrati...		3,173.94	467,260.83
Bill Pmt -Check	06/08/2020	9680	Lexipol, LLC	Annual Subscription	20000 · Accounts P...		2,958.00	464,302.83
Bill Pmt -Check	06/08/2020	9681	Samba Safety	14612	20000 · Accounts P...		65.00	464,237.83
Bill Pmt -Check	06/08/2020	9682	Verizon	971310118-00001	20000 · Accounts P...		68.89	464,168.94
Bill Pmt -Check	06/08/2020	9683	North Bay Fire		20000 · Accounts P...		229.08	463,939.86
Check	06/08/2020	9684	Ashdown, Steven		6080 · Household E...		83.55	463,856.31
Bill Pmt -Check	06/12/2020	9685	AT&T - Circuit	195210871	20000 · Accounts P...		69.55	463,786.76
Bill Pmt -Check	06/12/2020	9686	Enhanced Communication...	2309453	20000 · Accounts P...		21.07	463,765.69
Bill Pmt -Check	06/12/2020	9687	Ferrellgas - Sta 1-345	50106345	20000 · Accounts P...		77.88	463,687.81
Bill Pmt -Check	06/12/2020	9688	KME Fire Apparatus		20000 · Accounts P...		1,655.68	462,032.13
Bill Pmt -Check	06/12/2020	9689	L N Curtis & Sons	Cust. # C1615	20000 · Accounts P...		608.59	461,423.54
Bill Pmt -Check	06/12/2020	9690	M&M Construction		20000 · Accounts P...		1,325.50	460,098.04
Bill Pmt -Check	06/12/2020	9691	McPhail Fuel Co.	MONRIO	20000 · Accounts P...		210.39	459,887.65
Bill Pmt -Check	06/12/2020	9692	Merrill, Arnone & Jones, LLP	50106383	20000 · Accounts P...		446.00	459,441.65
Bill Pmt -Check	06/12/2020	9693	Ferrellgas - Sta 2-383	May 2020	20000 · Accounts P...		10.00	459,330.60
Check	06/15/2020		Innovative Business Soluti...	May 2020 PR Taxes	6540 · Payroll Servi...		2,456.31	456,874.29
Check	06/15/2020		Innovative Business Soluti...	PR May 2020 DD	-SPLT-		1,927.46	454,946.83
Check	06/15/2020	50216	Sapphire I Aduarez	may 2020 Stipend	5913 · Stipend		319.89	454,626.94
Check	06/15/2020	50217	Steven T Ashdown	May 2020 Stipend	5913 · Stipend		1,515.91	453,111.03
Check	06/15/2020	50218	Cole McCue	May 2020 Stipend	5913 · Stipend		1,360.33	451,750.70
Check	06/15/2020	50219	Dave J. Pelzer	May 2020 Stipend	5913 · Stipend		525.77	451,224.93
Check	06/15/2020	50220	Mike Rutkowski	May 2020 Stipend	5913 · Stipend		402.25	450,822.68
Check	06/15/2020	50221	Matthew Simmons	May 2020 Stipend	5913 · Stipend		2,330.06	448,492.62
Check	06/15/2020	50222	Parker W Spencer	May 2020 Stipend	5913 · Stipend		402.24	448,090.38
Check	06/15/2020	50223	Ryan Wilson (2)	May 2020 Volunteer	5911 · Volunteer Pay		290.91	447,799.47
Bill Pmt -Check	06/16/2020	9694	True Value	725-561	20000 · Accounts P...		355.63	447,443.84
Bill Pmt -Check	06/16/2020	9695	Weaver Industries, Inc.		20000 · Accounts P...		58.03	447,385.81
Bill Pmt -Check	06/25/2020	9696	M&M Construction	0684318316-8	20000 · Accounts P...		6,147.34	441,238.47
Bill Pmt -Check	06/25/2020	9697	PG&E - Jenner 316-8		20000 · Accounts P...		9.95	441,228.52
Bill Pmt -Check	06/25/2020	9698	Quality Signs and Design	2020 Fire Quick Attach 300RM	20000 · Accounts P...		190.24	441,038.28
Bill Pmt -Check	06/25/2020	9699	Weis Fire & Safety Equipm...	3309316062-1	20000 · Accounts P...		58,974.38	382,063.90
Bill Pmt -Check	06/25/2020	9700	PG&E - Sta 2-062-1	20-21 FDAC Membership	20000 · Accounts P...		65.56	381,998.34
Bill Pmt -Check	06/25/2020	9701	Fire Districts Association o...	Funds Transfer	20000 · Accounts P...		200.00	381,798.34
Transfer	06/26/2020				106 · Community Fi...	708,644.57		1,090,442.91
Bill Pmt -Check	06/29/2020	9702	AT&T - Station 1	707 865 2067 360-8	20000 · Accounts P...		196.04	1,090,246.87
Bill Pmt -Check	06/29/2020	9703	AT&T - Station 2	707 865-2395 485 6	20000 · Accounts P...		120.89	1,090,125.98
Bill Pmt -Check	06/29/2020	9704	L N Curtis & Sons	Cust. # C1615	20000 · Accounts P...		468.66	1,089,657.32
Bill Pmt -Check	06/29/2020	9705	PG&E - Sta 1-632-2	3059738632-2	20000 · Accounts P...		370.74	1,089,286.58
Check	06/29/2020	9706	Monte Rio Fire Protection ...	Transfer to SSB	200 · Summit State ...		750,000.00	339,286.58
Bill Pmt -Check	06/30/2020	9707	Noel's Automotive		20000 · Accounts P...		1,152.49	338,134.09
Bill Pmt -Check	06/30/2020	9708	Dent Dynamics		20000 · Accounts P...		2,460.20	335,673.89
Bill Pmt -Check	06/30/2020	9709	Webhelper.com	July 2020 Monthly Dues	20000 · Accounts P...		215.00	335,458.89
Check	06/30/2020	9710	S.K. Baxman		6180 · Maint. - Buil...		600.00	334,858.89
Bill Pmt -Check	06/30/2020	9711	Burton's Fire, Inc	100-2480	20000 · Accounts P...		265.07	334,593.82
Bill Pmt -Check	06/30/2020	9712	Chris Hofelich		20000 · Accounts P...		1,560.53	333,033.29

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

11:07 AM
07/16/20

Accrual Basis

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	06/30/2020	9713	River Auto Parts	25151	20000 · Accounts P...		47.57	332,985.72
Bill Pmt -Check	06/30/2020	9714	WEX BANK	0405-00-865174-7	20000 · Accounts P...		1,208.97	331,776.75
Total 105 · Community First Operating								
106 · Community First Money Market								
Transfer	06/26/2020			Funds Transfer	105 · Community Fi...	169.40		708,644.57
Deposit	06/30/2020			Interest	4105 · Interest Inco...		708,644.57	169.40
Total 106 · Community First Money Market								
109 · Community First Savings Account								
Total 109 · Community First Savings Account								
200 · Summit State Bank *0784								
Deposit	06/24/2020			Account Opening Balance	30000 · Opening Ba...	15.00		15.00
Check	06/29/2020	9706	Monte Rio Fire Protection ...	Transfer to SSB	105 · Community Fi...	750,000.00		750,015.00
Check	06/30/2020		Summit State Bank		6634 · Bank Service...		15.00	750,000.00
Total 200 · Summit State Bank *0784								
TOTAL						750,015.00	15.00	750,000.00
						*****	1560722.59	1,383,718.64

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

July 2019 through June 2020

	TOTAL				
	Jun 20	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Income					
10 · Tax Revenue					
1000 · Property - CY Secured	0.00	478,982.49	470,000.00	8,982.49	101.91%
1001 · Direct Charges - CY	0.00	514,700.14	556,395.00	-41,694.86	92.51%
1008 · RDA Increment	0.00	-218,971.65	-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	70,776.51	70,000.00	776.51	101.11%
1017 · Residual - RPTTF	0.00	78,021.19	140,000.00	-61,978.81	55.73%
1020 · Supplemental Prop Taxes - CY	0.00	4,891.65	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	15,007.14	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%
Total 10 · Tax Revenue	0.00	940,058.41	1,055,530.00	-115,471.59	89.06%
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	21.88	80.00	-58.12	27.35%
2490 · State - Other In-lieu tax	0.00	11.02	10,500.00	-10,488.98	0.11%
2500 · Intergovernmental Rev. - State	0.00	46,611.06	100,000.00	-53,388.94	46.61%
2970 · RDA Asset Distribution	0.00	0.00	0.00	0.00	0.0%
Total 20 · Intergovernmental Revenues	0.00	48,329.77	113,580.00	-65,250.23	42.55%
40 · Miscellaneous Revenues					
4040 · Misc. Income	0.00	5,951.00			
4102 · Donations/Grants	0.00	1,674.26			
4105 · Interest Income	169.40	2,646.03	1,000.00	1,646.03	264.6%
4200 · Other Revenue	0.00	0.00	0.00	0.00	0.0%
40 · Miscellaneous Revenues - Other	0.00	2,675.00			
Total 40 · Miscellaneous Revenues	169.40	12,946.29	1,000.00	11,946.29	1,294.63%
Total Income	169.40	1,001,334.47	1,170,110.00	-168,775.53	85.58%
Gross Profit	169.40	1,001,334.47	1,170,110.00	-168,775.53	85.58%
Expense					
50 · Payroll Expenses					
5910 · Permanent Positions	0.00	0.00	300,000.00	-300,000.00	0.0%
5911 · Volunteer Pay	555.00	8,169.24	20,000.00	-11,830.76	40.85%
5913 · Stipend	10,009.50	101,969.00	150,000.00	-48,031.00	67.98%
5914 · Strike Team	0.00	-6,632.76	100,000.00	-106,632.76	-6.63%
5922 · FICA-Retirement	654.99	8,497.37	26,040.00	-17,542.63	32.63%
5924 · Medicare	153.18	1,987.32	7,000.00	-5,012.68	28.39%
5930 · Health Insurance	0.00	0.00	40,000.00	-40,000.00	0.0%
5935 · Unemployment	158.46	2,701.21	18,900.00	-16,198.79	14.29%
5940 · Workers' Compensation	0.00	34,231.00	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	11,531.13	152,376.29	700,160.00	-547,783.71	21.76%

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

July 2019 through June 2020

	TOTAL				
	Jun 20	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
60 · Services/Supplies					
6021 · Clothing/Personal	0.00	0.00	2,000.00	-2,000.00	0.0%
6022 · Safety Clothing - PPE	1,358.70	23,848.85	15,000.00	8,848.85	158.99%
6040 · Communications	210.85	9,959.07	10,000.00	-40.93	99.59%
6060 · Food	0.00	233.61	500.00	-266.39	46.72%
6080 · Household Expense	418.71	1,228.07	800.00	428.07	153.51%
6100 · Insurance	0.00	21,622.00	23,000.00	-1,378.00	94.01%
6140 · Maint - Equipment	4,602.92	54,875.24	50,000.00	4,875.24	109.75%
6180 · Maint. - Building	8,072.84	40,609.89	30,000.00	10,609.89	135.37%
6261 · Medical Supplies	0.00	411.27	10,000.00	-9,588.73	4.11%
6280 · Membership/Subscriptions	3,172.00	8,749.00	7,000.00	1,749.00	124.99%
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 -	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	137.80	1,139.10	3,000.00	-1,860.90	37.97%
6410 · Postage	0.00	422.95	500.00	-77.05	84.59%
6461 · Supplies	266.82	6,560.61	10,000.00	-3,439.39	65.61%
6500 · Professional Services	282.03	6,505.53	10,000.00	-3,494.47	65.06%
6510 · Administrative Services	3,173.94	23,419.85	16,000.00	7,419.85	146.37%
6521 · County Services	0.00	0.00	3,200.00	-3,200.00	0.0%
6526 · Dispatch Services	0.00	299.00	0.00	299.00	100.0%
6540 · Payroll Services	101.05	1,680.00	12,000.00	-10,320.00	14.0%
6587 · LAFCO	0.00	992.00	1,048.00	-56.00	94.66%
6610 · Legal Services	0.00	17,093.00	15,000.00	2,093.00	113.95%
6630 · Audit/Accounting	0.00	5,900.00	6,000.00	-100.00	98.33%
6634 · Bank Service Charges	15.00	45.00	100.00	-55.00	45.0%
6800 · Public/Legal Notices	0.00	0.00	250.00	-250.00	0.0%
6830 · Lease - SB	0.00	0.00	0.00	0.00	0.0%
7053 · Vehicle Registration	0.00	36.00	12,500.00	-12,464.00	0.29%
7060 · Board Expense	0.00	2,599.89	100.00	2,499.89	2,599.89%
7120 · Training-In-Service	0.00	1,883.92	5,000.00	-3,116.08	37.68%
7201 · Gas/Oil	1,208.97	17,944.86	15,000.00	2,944.86	119.63%
7300 · Transportaion/Travel	0.00	0.00	1,000.00	-1,000.00	0.0%
7320 · Utilities	906.88	17,376.36	14,000.00	3,376.36	124.12%
7330 · Maint - Creekside JPA	0.00	0.00	2,500.00	-2,500.00	0.0%
7920 · Interest Expense	0.00	6.33			
Total 60 · Services/Supplies	23,928.51	265,441.40	275,498.00	-10,056.60	96.35%
85 · Capital Assets					
8520 · Fixed Assets - Bldgs	0.00	0.00	0.00	0.00	0.0%
8560 · Fixed Assets - Equipment	58,974.38	138,974.38	0.00	138,974.38	100.0%
Total 85 · Capital Assets	58,974.38	138,974.38	0.00	138,974.38	100.0%
90 · Appropriations					

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

July 2019 through June 2020

	TOTAL				
	Jun 20	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
9000 · Contingencies	0.00	0.00	194,452.00	-194,452.00	0.0%
Total 90 · Appropriations	0.00	0.00	194,452.00	-194,452.00	0.0%
Total Expense	94,434.02	556,792.07	1,170,110.00	-613,317.93	47.59%
Net Income	-94,264.62	444,542.40	0.00	444,542.40	100.0%

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

July 1 - 16, 2020

	Jul 1 - 16, 20	Budget	\$ Over Budget	% of Budget
Income				
10 · Tax Revenue				
1000 · Property - CY Secured	0.00	0.00	0.00	0.0%
1001 · Direct Charges - CY	0.00	0.00	0.00	0.0%
1008 · RDA Increment	0.00	0.00	0.00	0.0%
1011 · SB2557 Prop Tax Admin	0.00	0.00	0.00	0.0%
1014 · RDA Pass Through	0.00	0.00	0.00	0.0%
1017 · Residual - RPTTF	0.00	0.00	0.00	0.0%
1020 · Supplemental Prop Taxes - CY	0.00	0.00	0.00	0.0%
1040 · Property - CY Unsecured	0.00	0.00	0.00	0.0%
1042 · CollectCost Del CY Unsecured	0.00	0.00	0.00	0.0%
1060 · Property - PY Secured	0.00	0.00	0.00	0.0%
1080 · Supplemental Prop Taxes - PY	0.00	0.00	0.00	0.0%
1100 · Property - PY Unsecured	0.00	0.00	0.00	0.0%
10 · Tax Revenue - Other	0.00	0.00	0.00	0.0%
Total 10 · Tax Revenue	0.00	0.00	0.00	0.0%
17 · Use of Money/Property	0.00	0.00	0.00	0.0%
20 · Intergovernmental Revenues				
2440 · State HOPTR	0.00	0.00	0.00	0.0%
2470 · Timber Yield Tax	0.00	0.00	0.00	0.0%
2490 · State - Other In-lieu tax	0.00	0.00	0.00	0.0%
2500 · Intergovernmental Rev. - State	0.00	0.00	0.00	0.0%
2510 · Equip Rental	0.00	0.00	0.00	0.0%
2970 · RDA Asset Distribution	0.00	0.00	0.00	0.0%
20 · Intergovernmental Revenues - Other	0.00	0.00	0.00	0.0%
Total 20 · Intergovernmental Revenues	0.00	0.00	0.00	0.0%
30 · Charge for Services	0.00	0.00	0.00	0.0%
40 · Miscellaneous Revenues				
4040 · Misc. Income	0.00	0.00	0.00	0.0%
4102 · Donations/Grants	0.00	0.00	0.00	0.0%
4105 · Interest Income	0.00	0.00	0.00	0.0%
4200 · Other Revenue	0.00	0.00	0.00	0.0%
40 · Miscellaneous Revenues - Other	0.00	0.00	0.00	0.0%
Total 40 · Miscellaneous Revenues	0.00	0.00	0.00	0.0%
Total Income	0.00	0.00	0.00	0.0%
Cost of Goods Sold				
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	0.00	0.00	0.00	0.0%
Expense				
50 · Payroll Expenses				
5910 · Permanent Positions	0.00	0.00	0.00	0.0%
5911 · Volunteer Pay	465.00	0.00	465.00	100.0%
5913 · Stipend	8,126.00	0.00	8,126.00	100.0%
5914 · Strike Team	0.00	0.00	0.00	0.0%
5922 · FICA-Retirement	532.64	0.00	532.64	100.0%
5924 · Medicare	124.57	0.00	124.57	100.0%
5930 · Health Insurance	0.00	0.00	0.00	0.0%
5935 · Unemployment	61.84	0.00	61.84	100.0%
5940 · Workers' Compensation	7,757.00	0.00	7,757.00	100.0%
50 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total 50 · Payroll Expenses	17,067.05	0.00	17,067.05	100.0%
60 · Services/Supplies				
6021 · Clothing/Personal	0.00	0.00	0.00	0.0%
6022 · Safety Clothing - PPE	0.00	0.00	0.00	0.0%
6040 · Communications	19.05	0.00	19.05	100.0%
6060 · Food	0.00	0.00	0.00	0.0%
6080 · Household Expense	49.63	0.00	49.63	100.0%
6100 · Insurance	1,404.00	0.00	1,404.00	100.0%
6140 · Maint - Equipment	5,150.00	0.00	5,150.00	100.0%
6180 · Maint. - Building	0.00	0.00	0.00	0.0%
6261 · Medical Supplies	0.00	0.00	0.00	0.0%
6280 · Membership/Subscriptions	0.00	0.00	0.00	0.0%

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

July 1 - 16, 2020

	Jul 1 - 16, 20	Budget	\$ Over Budget	% of Budget
6300 · Amador Contract Dept of Forestr				
6310 · Contract Expense	0.00	0.00	0.00	0.0%
6330 · Reimbursements	0.00	0.00	0.00	0.0%
6300 · Amador Contract Dept of Forestr - Other	0.00	0.00	0.00	0.0%
Total 6300 · Amador Contract Dept of Forestr	0.00	0.00	0.00	0.0%
6400 · Office Expense				
6410 · Postage	0.00	0.00	0.00	0.0%
6461 · Supplies	0.00	0.00	0.00	0.0%
6500 · Professional Services	2,050.00	0.00	2,050.00	100.0%
6510 · Administrative Services	3,173.94	0.00	3,173.94	100.0%
6521 · County Services	0.00	0.00	0.00	0.0%
6526 · Dispatch Services				
6527 · Reimbursement	0.00	0.00	0.00	0.0%
6526 · Dispatch Services - Other	0.00	0.00	0.00	0.0%
Total 6526 · Dispatch Services	0.00	0.00	0.00	0.0%
6540 · Payroll Services				
6540 · Payroll Services	91.60	0.00	91.60	100.0%
6587 · LAFCO	0.00	0.00	0.00	0.0%
6610 · Legal Services	0.00	0.00	0.00	0.0%
6630 · Audit/Accounting	0.00	0.00	0.00	0.0%
6634 · Bank Service Charges	0.00	0.00	0.00	0.0%
6800 · Public/Legal Notices	0.00	0.00	0.00	0.0%
6820 · Lease - Fire Truck	0.00	0.00	0.00	0.0%
6830 · Lease - SB	0.00	0.00	0.00	0.0%
7005 · Election Expense	0.00	0.00	0.00	0.0%
7053 · Vehicle Registration	0.00	0.00	0.00	0.0%
7060 · Board Expense	0.00	0.00	0.00	0.0%
7120 · Training-In-Service	0.00	0.00	0.00	0.0%
7201 · Gas/Oil	0.00	0.00	0.00	0.0%
7300 · Transportaion/Travel	0.00	0.00	0.00	0.0%
7320 · Utilities	27.55	0.00	27.55	100.0%
7330 · Maint - Creekside JPA	0.00	0.00	0.00	0.0%
7490 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
7920 · Interest Expense	0.00	0.00	0.00	0.0%
60 · Services/Supplies - Other	0.00	0.00	0.00	0.0%
Total 60 · Services/Supplies	11,965.77	0.00	11,965.77	100.0%
85 · Capital Assets				
8520 · Fixed Assets - Bldgs	0.00	0.00	0.00	0.0%
8560 · Fixed Assets - Equipment	0.00	0.00	0.00	0.0%
8590 · Fixed Assets - WIP Fire Station	0.00	0.00	0.00	0.0%
8595 · Depreciation Expense	0.00	0.00	0.00	0.0%
85 · Capital Assets - Other	0.00	0.00	0.00	0.0%
Total 85 · Capital Assets	0.00	0.00	0.00	0.0%
90 · Appropriations				
9000 · Contingencies	0.00	0.00	0.00	0.0%
90 · Appropriations - Other	0.00	0.00	0.00	0.0%
Total 90 · Appropriations	0.00	0.00	0.00	0.0%
Total Expense	29,032.82	0.00	29,032.82	100.0%
Net Income	-29,032.82	0.00	-29,032.82	100.0%

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

	Jun 30, 20
ASSETS	
Current Assets	
Checking/Savings	
105 · Community First Operating	331,776.75
106 · Community First Money Market	169.40
109 · Community First Savings Account	301,772.49
200 · Summit State Bank *0784	750,000.00
Total Checking/Savings	1,383,718.64
Accounts Receivable	
11050 · Due from Other Government	27,342.14
Total Accounts Receivable	27,342.14
Total Current Assets	1,411,060.78
TOTAL ASSETS	1,411,060.78
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	1,173.51
Total Accounts Payable	1,173.51
Credit Cards	
0485 · Bank of America CC *0485	750.34
Total Credit Cards	750.34
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	7,551.80
25000 · Low Value Parcel Tax Refunds	-39,869.00
Total Other Current Liabilities	-32,317.20
Total Current Liabilities	-30,393.35
Total Liabilities	-30,393.35
Equity	
30000 · Opening Balance Equity	384,455.63
35200 · Unrestricted Net Assets	612,456.10
Net Income	444,542.40
Total Equity	1,441,454.13
TOTAL LIABILITIES & EQUITY	1,411,060.78