



MONTE RIO FIRE PROTECTION DISTRICT

P.O. Box 279 • Monte Rio, CA 95462 • (707) 865-2067

Fire Chief • Steve Baxman • www.monteriofire.org

NOTICE & AGENDA OF THE BOARD OF DIRECTORS REGULAR MEETING

Monday, May 19, 2025, 6:00 PM

Monte Rio Community Center ~ 20488 Hwy. 116, Monte Rio, CA

Director Morrissey will be participating via Zoom, and her location is 813 Marquette Ave, Albuquerque, NM 87102

This meeting will be held *in person* with the *option* of zoom.

Web URL: <https://us02web.zoom.us> Meeting ID: 861 5716 0629 Passcode: 726504

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 21, 2025, Regular Meeting
5. CORRESPONDENCE.
6. NEW BUSINESS
 - a. June Meeting Date (*Action Item*)
 - b. Fire Hazard Severity Zone (*Action Item*)
7. OLD BUSINESS
 - a. Consolidation Ad Hoc Committee Report (*Discussion Item, possible Action Item*)
8. TREASURERS REPORT
9. CHIEF'S REPORT
10. PRESIDENT'S REPORT



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11. DIRECTOR'S REPORT
12. SECRETARY/CLERK'S REPORT
13. COUNSEL REPORT
14. 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 Herring at (707) 823-1089 (Voice), call **711 for the free Telecommunications Relay Service**, or e-mail therring@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/ _____



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BOARD OF DIRECTORS MEETING MINUTES

Monday, April 21, 2025, 6:00 p.m.

Monte Rio Community Center – 20488 Hwy. 116, Monte Rio, CA 95462

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 6:08PM. Roll Call of Directors: Dan Fein, Tim Cahn, Sara Paul, Rhian Miller, and Kari Morrissey.
2. **APPROVAL OF AGENDA** – Motion to approve agenda as presented by Kari Morrissey and seconded by Tim Cahn.
3. **PUBLIC COMMENT ON ITEMS NOT AGENDIZED** – None.
4. **APPROVAL OF MINUTES**
 - a. March 17, 2025, Regular Meeting – Motion to approve by Tim Cahn and seconded by Rhian Miller.
 - b. March 24, 2025, Regular Meeting – Motion to approve by Tim Cahn and seconded by Rhian Miller.
5. **CORRESPONDENCE** – None.
6. **OLD BUSINESS**
 - a. Consolidation Ad Hoc Committee Report – The first informational meeting at Northwood was only attended by a few people. The one at the Community Center was attended by more and the ones who attended were very interested. LAFCO protest period is at 2.1% received.

NEW BUSINESS – None.
7. **TREASURERS REPORT**
 - a. Reviewed and discussed financials.
8. **CHIEF'S REPORT** – Chief Baxman
 - a. 311 calls to date in 2025.
9. **PRESIDENT'S REPORT**
 - a. Nothing to report.
10. **DIRECTOR'S REPORT**
 - a. Nothing to report.
11. **SECRETARY/CLERK REPORT**



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a. Nothing to report.

12. COUNSEL REPORT

a. Nothing to report.

13. ADJOURNMENT – The Board adjourned at 6:30PM. The next meeting will be held on Monday, May 19, 2025.

Minutes respectfully submitted by:

Tiffanie Herring

ORDINANCE NO. MRO2025-01

**AN ORDINANCE OF THE MONTE RIO FIRE PROTECTION DISTRICT
ADOPTING THE 2025 FIRE HAZARD SEVERITY ZONE MAP AS RECOMMENDED BY THE
CALIFORNIA STATE FIRE MARSHAL**

WHEREAS, Government Code Section 51178 requires the California State Fire Marshal to identify and recommend areas within the state as moderate, high, or very high fire hazard severity zones based on consistent statewide criteria; and

WHEREAS, pursuant to Government Code Section 51179, local agencies are required to adopt the fire hazard severity zone designations within 120 days of receiving the recommendations from the State Fire Marshal; and

WHEREAS, on February 24, 2025, the Monte Rio Fire Protection District received the 2025 Fire Hazard Severity Zone (FHSZ) Map from the State Fire Marshal, identifying designated zones within the District's jurisdiction which is found in the District website at: www.monteiofire.org and

WHEREAS, the District has made the proposed FHSZ Map available for public review, provided proper public notice in accordance with Government Code Section 51179(g), and held a public hearing on April 22, 2025, to receive public input; and

WHEREAS, the District finds that adoption of the map is in the interest of public safety, supports fire prevention and mitigation efforts, and ensures compliance with applicable state law; and

WHEREAS, the District has not reduced the fire hazard severity designations established by the State Fire Marshal, and this adoption is consistent with the model ordinance issued by the State Fire Marshal.

NOW, THEREFORE BY THE BOARD OF DIRECTORS OF THE MONTE RIO FIRE PROTECTION DISTRICT THAT:

Section 1. The 2025 Fire Hazard Severity Zone Map a recommended by the California State Fire Marshal is adopted within the jurisdiction of the District without change; and

Section 2. Effective Date. This Ordinance shall take effect and be in full force 30 days after its final passage and adoption. After adoption, the District shall submit the Ordinance to State Board of Forestry and Fire Protection.

THE FOREGOING ORDINANCE WAS PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE MONTE RIO FIRE PROTECTION DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE 19th DAY OF MAY 2025, BY THE FOLLOWING VOTE:

AYES:

NOES:

ABSENT:

ABSTAIN:

Dan Fein
Chair, Board of Directors

ATTEST:

APPROVED AS TO FORM:

Steve Baxman
Fire Chief

William D. Ross
District Counsel
Monte Rio Fire Protection District

Calls for the Month of April 2025

Call Type	# of Calls
Medical	44
MVA	9
Structure Fire	1
Vegetation Fire	0
Rescue	1
Hazardous Condition	10
Public Assist	16
Commercial FA	1
Residential FA	0
Vehicle Fire	0
Fire/Smoke Investigation	3
Strike Team	0
CO Alarm	1
Medical Alarm	0
Redcom Mess Up	
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District Assisted

Graton Fire	0
Gold Ridge Fire District	0
County Station 9 - Guerneville	7
County Station 10 - Bodega Bay	0
Cazadero	0
Gold Ridge Station 55	4
Occidental	2
County Station 7 - Forestville	0
Fort Ross	1
Timber Cove	1
Santa Rosa FD	0
Cal FIRE	0
North Sonoma Coast	0
Petaluma FD	0
	<hr/>
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Monte Rio Fire Protection District
Profit & Loss Budget vs. Actual
 July 1, 2024 through May 12, 2025

	TOTAL				
	Apr 25	Jul 1, '24 - May 12, 25	Budget	\$ Over Budget	% of Budget
Income					
10 · Tax Revenue					
1000 · Property - CY Secured	289,213.63	653,677.24	625,000.00	28,677.24	104.59%
1001 · Direct Charges - CY	275,585.95	535,240.96	530,000.00	5,240.96	100.99%
1008 · RDA Increment	-169,010.20	-338,020.41	-300,000.00	-38,020.41	112.67%
1011 · SB2557 Prop Tax Admin	-3,793.00	-3,793.00	-4,000.00	207.00	94.83%
1014 · RDA Pass Through	61,613.19	124,610.96	110,000.00	14,610.96	113.28%
1017 · Residual - RPTTF	0.00	108,962.77	210,000.00	-101,037.23	51.89%
1020 · Supplemental Prop Taxes - CY	5,302.18	11,170.54	15,000.00	-3,829.46	74.47%
1040 · Property - CY Unsecured	0.00	19,486.56	19,000.00	486.56	102.56%
1070 · Measure H Sales Tax	0.00	381,309.49	750,000.00	-368,690.51	50.84%
Total 10 · Tax Revenue	458,911.75	1,492,645.11	1,955,000.00	-462,354.89	76.35%
20 · Intergovernmental Revenues					
2440 · State HOPTR	970.22	1,386.03	2,800.00	-1,413.97	49.5%
2470 · Timber Yield Tax	0.00	47.85	0.00	47.85	100.0%
2490 · State - Other In-lieu tax	0.00	11.47	0.00	11.47	100.0%
2500 · Intergovernmental Rev. - State	0.00	463,631.28	0.00	463,631.28	100.0%
Total 20 · Intergovernmental Revenues	970.22	465,076.63	2,800.00	462,276.63	16,609.88%
3500 · Apparatus Fund Transfer	0.00	0.00	250,000.00	-250,000.00	0.0%
40 · Miscellaneous Revenues					
4040 · Misc. Income	10.00	37,608.97	0.00	37,608.97	100.0%
4105 · Interest Income	3,217.05	27,560.24	0.00	27,560.24	100.0%
Total 40 · Miscellaneous Revenues	3,227.05	65,169.21	0.00	65,169.21	100.0%
Total Income	463,109.02	2,022,890.95	2,207,800.00	-184,909.05	91.63%
Gross Profit	463,109.02	2,022,890.95	2,207,800.00	-184,909.05	91.63%
Expense					
50 · Payroll Expenses					
5910 · Permanent Positions	53,712.98	500,886.30	465,000.00	35,886.30	107.72%
5911 · Volunteer Pay	0.00	1,344.26	10,000.00	-8,655.74	13.44%
5913 · Stipend	2,147.50	93,817.86	225,000.00	-131,182.14	41.7%
5914 · Strike Team	0.00	204,343.38	1.00	204,342.38	20,434,338.0%
5915 · Contract Firefighter	8,929.66	191,558.64	110,000.00	81,558.64	174.14%
5922 · FICA-Retirement	4,120.18	61,786.52	43,000.00	18,786.52	143.69%
5924 · Medicare	963.61	14,450.10	12,000.00	2,450.10	120.42%
5930 · Health Insurance	9,581.15	77,553.66	60,000.00	17,553.66	129.26%
5935 · Unemployment	45.10	2,270.88	5,000.00	-2,729.12	45.42%
5940 · Workers' Compensation	0.00	55,300.00	60,000.00	-4,700.00	92.17%
5945 · CalPERS 457Plan	200.00	2,275.00	0.00	2,275.00	100.0%
5950 · FLSA	1,463.82	9,569.30	0.00	9,569.30	100.0%
Total 50 · Payroll Expenses	81,164.00	1,215,155.90	990,001.00	225,154.90	122.74%
60 · Services/Supplies					
6021 · Clothing/Personal	0.00	182.68	5,000.00	-4,817.32	3.65%
6022 · Safety Clothing - PPE	7,563.52	62,778.54	40,000.00	22,778.54	156.95%
6040 · Communications	-2,318.76	35,787.57	20,000.00	15,787.57	178.94%
6060 · Food	-110.00	6,136.72	7,500.00	-1,363.28	81.82%
6080 · Household Expense	358.02	11,631.41	7,500.00	4,131.41	155.09%
6100 · Insurance	0.00	29,866.27	30,000.00	-133.73	99.55%
6140 · Maint - Equipment	7,370.25	63,753.14	65,000.00	-1,246.86	98.08%
6150 · Apparatus Replacement	0.00	507,361.00	500,000.00	7,361.00	101.47%
6180 · Maint. - Building	12,653.40	55,214.41	75,000.00	-19,785.59	73.62%

Monte Rio Fire Protection District
Profit & Loss Budget vs. Actual
 July 1, 2024 through May 12, 2025

	TOTAL				
	Apr 25	Jul 1, '24 - May 12, 25	Budget	\$ Over Budget	% of Budget
6261 · Medical Supplies	176.55	8,771.27	10,000.00	-1,228.73	87.71%
6280 · Membership/Subscriptions	0.00	11,545.38	10,000.00	1,545.38	115.45%
6400 · Office Expense	303.31	4,304.81	6,000.00	-1,695.19	71.75%
6410 · Postage	0.00	800.40	600.00	200.40	133.4%
6462 · Small Tools/Minor Equipment	172.94	24,612.37	15,000.00	9,612.37	164.08%
6500 · Professional Services	108.10	22,942.64	40,000.00	-17,057.36	57.36%
6510 · Administrative Services	6,240.00	36,510.00	50,000.00	-13,490.00	73.02%
6526 · Dispatch Services	0.00	30,181.92	15,000.00	15,181.92	201.21%
6540 · Payroll Services	499.25	5,903.35	8,000.00	-2,096.65	73.79%
6587 · LAFCO	0.00	3,657.00	15,000.00	-11,343.00	24.38%
6610 · Legal Services	1,000.00	16,578.00	25,000.00	-8,422.00	66.31%
6630 · Audit/Accounting	0.00	8,925.00	10,000.00	-1,075.00	89.25%
6634 · Bank Service Charges	40.00	597.14	100.00	497.14	597.14%
6800 · Public/Legal Notices	0.00	0.00	1,000.00	-1,000.00	0.0%
7053 · Vehicle Registration	54.00	2,077.00	1,000.00	1,077.00	207.7%
7060 · Board Expense	0.00	0.00	2,500.00	-2,500.00	0.0%
7120 · Training-In-Service	609.00	41,105.50	20,000.00	21,105.50	205.53%
7201 · Gas/Oil	3,089.02	35,124.15	50,000.00	-14,875.85	70.25%
7300 · Transportation/Travel	0.00	16,788.95	10,000.00	6,788.95	167.89%
7320 · Utilities	7,497.51	37,902.87	40,000.00	-2,097.13	94.76%
7330 · Maint - Creekside JPA	0.00	0.00	2,500.00	-2,500.00	0.0%
Total 60 · Services/Supplies	45,306.11	1,081,039.49	1,081,700.00	-660.51	99.94%
85 · Capital Assets					
8560 · Fixed Assets - Equipment	0.00	129,665.00	0.00	129,665.00	100.0%
Total 85 · Capital Assets	0.00	129,665.00	0.00	129,665.00	100.0%
90 · Appropriations	0.00	0.00	136,099.00	-136,099.00	0.0%
Total Expense	126,470.11	2,425,860.39	2,207,800.00	218,060.39	109.88%
Net Income	336,638.91	-402,969.44	0.00	-402,969.44	100.0%

Monte Rio Fire Protection District
Bank Accounts Register
As of April 30, 2025

11:19 AM

05/12/25

Accrual Basis

Date	Num	Name	Memo	Split	Debit	Credit	Balance
04/01/2025		200 · Summit State Bank *0784					195,835.31
04/03/2025			Funds Transfer	205 · Summit Stat...	1,260.66		197,095.97
04/07/2025			Funds Transfer	205 · Summit Stat...	27,889.18		224,985.15
04/07/2025			Deposit	-SPLIT-	120.00		225,105.15
04/07/2025	11420	AT&T - Circuit	195210871	2000 · Accounts ...		75.61	225,029.54
04/07/2025	11421	AT&T - Station 1	707 865 2067 360-8	2000 · Accounts ...		47.10	224,982.44
04/07/2025	11422	AT&T - Station 2	707 865-2395 485 6	2000 · Accounts ...		30.71	224,951.73
04/07/2025	11423	Berry's Sawmill, Inc	MRFIRE	2000 · Accounts ...		83.60	224,868.13
04/07/2025	11424	DMV	2009 Polaris	2000 · Accounts ...		54.00	224,814.13
04/07/2025	11425	Ferrellgas - Sta 1-345	50106345	2000 · Accounts ...		609.82	224,204.31
04/07/2025	11426	Ferrellgas - Sta 2-383	50106383	2000 · Accounts ...		363.55	223,840.76
04/07/2025	11427	Law Offices of William D...	MONRI95462	2000 · Accounts ...		1,000.00	222,840.76
04/07/2025	11428	Leavitt Communications		2000 · Accounts ...		379.06	222,461.70
04/07/2025	11429	Noel's Automotive		2000 · Accounts ...		512.39	221,949.31
04/07/2025	11430	Samba Safety	14612	2000 · Accounts ...		108.10	221,841.21
04/07/2025			Funds Transfer	205 · Summit Stat...		120.00	221,721.21
04/09/2025	11431	Sonoma Coast Builders		2000 · Accounts ...	2,331.57		209,165.21
04/09/2025			Funds Transfer	205 · Summit Stat...		12,556.00	211,496.78
04/10/2025		Innovative Business Sol...	04/10/2025 Payroll	6540 · Payroll Ser...		290.95	211,205.83
04/10/2025		Innovative Business Sol...	04/10/2025 DD	5913 · Stipend		1,108.20	210,097.63
04/10/2025		Innovative Business Sol...	03/10/2025 PR Taxes	-SPLIT-		373.70	209,723.93
04/10/2025	50644	Lewis, Kyle		5913 · Stipend		230.87	209,493.06
04/10/2025	50645	Neil Quacchia		5913 · Stipend		644.13	208,848.93
04/10/2025			Funds Transfer	205 · Summit Stat...	36,385.79		245,234.72
04/11/2025		CalPERS 457	04/11/2025 Payroll	5945 · CalPERS 4...		100.00	245,134.72
04/11/2025		Innovative Business Sol...	04/11/2025 Payroll	6540 · Payroll Ser...		104.15	245,030.57
04/11/2025		Innovative Business Sol...	04/11/2025 DD	-SPLIT-		25,098.60	219,931.97
04/11/2025		Innovative Business Sol...	04/11/2025 PR Taxes	-SPLIT-		11,183.04	208,748.93
04/11/2025			Funds Transfer	205 · Summit Stat...	8,103.18		216,852.11
04/14/2025			Funds Transfer	205 · Summit Stat...	100.00		216,952.11
04/15/2025	11432	L N Curtis & Sons	Cust. # C1615	2000 · Accounts ...		513.08	216,439.03
04/15/2025	11433	McPhail Fuel Co.	MONRIO	2000 · Accounts ...		447.04	215,991.99
04/15/2025	11434	True Value	725-561	2000 · Accounts ...		1,134.19	214,857.80
04/15/2025	11435	Gold Ridge Fire Protecti...	JAN25 - ADMIN / FEB...	6510 · Administra...		6,240.00	208,617.80
04/15/2025	11436	Corporate Payment Syst...	4866 9145 5552 5465	0500 · Cal Card		16,408.98	192,208.82
04/15/2025			Funds Transfer	205 · Summit Stat...	456.40		192,665.22
04/15/2025		Verizon	971310118-00001	7320 · Utilities		456.40	192,208.82
04/18/2025			Funds Transfer	205 · Summit Stat...	12,556.00		204,764.82
04/21/2025	11437	Leavitt Communications	MONRI95462	2000 · Accounts ...		96.01	204,668.81
04/21/2025			Funds Transfer	205 · Summit Stat...	15,310.88		219,979.69
04/22/2025	11438	Brandon Bucheister		2000 · Accounts ...		157.46	219,822.23
04/22/2025	11439	L N Curtis & Sons	Cust. # C1615	2000 · Accounts ...		4,554.28	215,267.95
04/22/2025	11440	PG&E - Sta 2-062-1	3309316062-1	2000 · Accounts ...		83.73	215,184.22
04/22/2025			Funds Transfer	205 · Summit Stat...	6,240.00		221,424.22
04/23/2025			Deposit	-SPLIT-	460,434.81		681,859.03
04/23/2025	11441	Randy Hanson Auto Bo...		20000 · Accounts ...		2,258.71	679,600.32

**Monte Rio Fire Protection District
Bank Accounts Register
As of April 30, 2025**

11:19 AM

05/12/25

Accrual Basis

Date	Num	Name	Memo	Split	Debit	Credit	Balance
04/24/2025			Funds Transfer	205 · Summit Stat...		426,371.61	253,228.71
04/25/2025		CalPERS 457	04/25/2025 Payroll	5945 · CalPERS 4...		100.00	253,128.71
04/25/2025		Innovative Business Sol...	04/25/2025 Payroll	6540 · Payroll Ser...		104.15	253,024.56
04/25/2025		Innovative Business Sol...	04/25/2025 DD	-SPLT-		23,049.29	229,975.27
04/25/2025		Innovative Business Sol...	04/25/2025 PR Taxes	-SPLT-		10,374.76	219,600.51
04/25/2025			Funds Transfer	205 · Summit Stat...	1,000.00		220,600.51
04/28/2025	11442	PG&E - Sta 1-632-2	3059738632-2	20000 · Accounts ...		507.21	220,093.30
04/28/2025	11443	WEX BANK		20000 · Accounts ...		2,790.90	217,302.40
04/28/2025			Funds Transfer	205 · Summit Stat...	3,594.72		220,897.12
04/29/2025			Funds Transfer	205 · Summit Stat...	16,962.72		237,859.84
04/30/2025				6634 · Bank Servi...	40.00		237,819.84
Total 200 · Summit State Bank *0784					592,745.91	550,761.38	237,819.84
205 · Summit State Bank ICS							
04/01/2025			Funds Transfer	200 · Summit Stat...		1,260.66	1,958,362.92
04/03/2025			Funds Transfer	200 · Summit Stat...		27,889.18	1,929,213.08
04/07/2025			Funds Transfer	200 · Summit Stat...	120.00		1,929,333.08
04/09/2025			Funds Transfer	200 · Summit Stat...		2,331.57	1,927,001.51
04/10/2025			Funds Transfer	200 · Summit Stat...		36,385.79	1,890,615.72
04/11/2025			Funds Transfer	200 · Summit Stat...		8,103.18	1,882,512.54
04/14/2025			Funds Transfer	200 · Summit Stat...		100.00	1,882,412.54
04/15/2025			Funds Transfer	200 · Summit Stat...		456.40	1,881,956.14
04/18/2025			Funds Transfer	200 · Summit Stat...		12,556.00	1,869,400.14
04/21/2025			Funds Transfer	200 · Summit Stat...		15,310.88	1,854,089.26
04/22/2025			Funds Transfer	200 · Summit Stat...		6,240.00	1,847,849.26
04/24/2025			Funds Transfer	200 · Summit Stat...	426,371.61		2,274,220.87
04/25/2025			Funds Transfer	200 · Summit Stat...		1,000.00	2,273,220.87
04/28/2025			Funds Transfer	200 · Summit Stat...		3,594.72	2,269,626.15
04/29/2025			Funds Transfer	200 · Summit Stat...		16,962.72	2,252,663.43
04/30/2025			Interest	4105 · Interest Inc...	2,664.21		2,255,327.64
Total 205 · Summit State Bank ICS					429,155.82	132,191.10	2,255,327.64
TOTAL					1,021,901.73	682,952.48	2,493,147.48

Monte Rio Fire Protection District

05/12/25

Balance Sheet

Accrual Basis

As of May 12, 2025

	<u>May 12, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
200 · Summit State Bank *0784	227,407.53
205 · Summit State Bank ICS	2,255,327.64
Total Checking/Savings	<u>2,482,735.17</u>
Accounts Receivable	
11050 · Due from Other Government	116,685.82
Total Accounts Receivable	<u>116,685.82</u>
Total Current Assets	2,599,420.99
Fixed Assets	
14000 · Land	41,480.00
15000 · Equipment	67,995.32
16000 · Buildings & Improvements	1,804.18
17000 · Accumulated Depreciation	-1,253,540.00
18600 · WIP Fire Station	143,615.00
Total Fixed Assets	<u>-998,645.50</u>
TOTAL ASSETS	<u><u>1,600,775.49</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-8,629.47
Total Accounts Payable	<u>-8,629.47</u>
Other Current Liabilities	
24000 · Payroll Liabilities	
24150 · Medicare	-23.99
24000 · Payroll Liabilities - Other	15,806.88
Total 24000 · Payroll Liabilities	<u>15,782.89</u>
25000 · Low Value Parcel Tax Refunds	-564.41
Total Other Current Liabilities	<u>15,218.48</u>
Total Current Liabilities	<u>6,589.01</u>
Total Liabilities	6,589.01
Equity	
30000 · Opening Balance Equity	1,325,401.90
35200 · Unrestricted Net Assets	-1,828,245.98
35400 · Reserve Funds	
35500 · Capital Outlay Reserve	2,000,000.00
35600 · Operating Reserve Fund	500,000.00
Total 35400 · Reserve Funds	<u>2,500,000.00</u>
Net Income	-402,969.44
Total Equity	<u>1,594,186.48</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,600,775.49</u></u>