



RUSSIAN RIVER FIRE PROTECTION DISTRICT

P.O. Box 367 — Guerneville, CA 95446 — (707) 869-9089 — FAX: (707) 869-2811

Board of Directors Regular Meeting Wednesday, February 13, 2019, 6:00pm At the Fire Station ~ 14100 Armstrong Woods Rd., Guerneville

AGENDA

1. Call to order, Pledge of Allegiance, Roll Call
2. Approval of Agenda (changes, additions or deletions) (Action Item)
3. Public Comment
 - a. 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. Board Member Comment
5. Staff Report (*Action Item*)
6. Correspondence (*Discussion/Action Item*)
7. Ambulance Service Review/Base Rate (*Discussion/Action Item*)
Jason Clopton will present information regarding RRFDP ambulance service and present recommendations.
8. Website Update (*Discussion Item*)
9. Consolidation Developments/Shared Services Update (*Discussion/Action Item*)
10. Request to County for Support Funds-Update (*Discussion/Action Item*)
11. Draft Audit Review (*Discussion/Action Item*)
12. Approval of Minutes (*Action Item*)
 - a. January 10, 2019 Special Meeting Minutes
13. Approval of Financial Information (*Action Item*)
 - a. January 2019 financial information
14. Air Quality Sensor installation Update (*Discussion/Action Item*)
15. CERT Program Update (*Discussion Item*)
16. Report from 2019 Committees (*Discussion/Action Item*)
 - a. Finance (Directors Wood & Jackson; Employee Travis Wood) Standing Committee
 - b. Strategic Planning (Director Weaver; Employee Travis Wood) Ad Hoc Committee
 - c. Russian River/Monte Rio (Directors Wood and Weaver) Standing Committee
 - d. Evacuation Planning (Directors Weaver and Butts) Ad Hoc Committee
 - e. Labor Negotiations (Directors Jackson and Weaver) Ad Hoc Committee

Continued on page 2



RUSSIAN RIVER FIRE PROTECTION DISTRICT

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17. Public Comment / Board Comment / Adjournment

Accessible Meeting Information

The Russian River Fire Protection District Fire Station Board meeting room is accessible to persons using wheelchairs and other assistive mobility device. The wheelchair accessible entry is located at the Armstrong Woods Road Administration Office entrance located at the South end of the fire station.

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, Heidi Flowers at 707-869-9089 (Voice), call **711 for the free Telecommunications Relay Service**, or e-mail hflowers@russianriverfire.org .

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

The nearest accessible public transit bus stop is located in downtown Guerneville on River Road at Armstrong Woods Road, approximately one block from the Russian River Fire Protection District Fire Station.

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| <p>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.</p> |
|--|

STAFF REPORT

Incident Type Count Report

Date Range: From 1/1/2019 To 1/31/2019

Selected Station(s): All

Incident

| <u>Type</u> | <u>Description</u> | <u>Count</u> | |
|---|--------------------|--------------|----------------|
| Station: S56 | | | |
| 100 - Fire, other | | 1 | 0.70% |
| 122 - Fire in motor home, camper, recreational vehicle | | 1 | 0.70% |
| Total - Fires | | 2 | 1.41% |
| 321 - EMS call, excluding vehicle accident with injury | | 78 | 54.93% |
| 322 - Vehicle accident with injuries | | 1 | 0.70% |
| Total - Rescue & Emergency Medical Service Incidents | | 79 | 55.63% |
| 400 - Hazardous condition, other | | 19 | 13.38% |
| 411 - Gasoline or other flammable liquid spill | | 1 | 0.70% |
| 444 - Power line down | | 5 | 3.52% |
| 445 - Arcing, shorted electrical equipment | | 1 | 0.70% |
| Total - Hazardous Conditions (No fire) | | 26 | 18.31% |
| 552 - Police matter | | 1 | 0.70% |
| 553 - Public service | | 1 | 0.70% |
| 554 - Assist invalid | | 1 | 0.70% |
| 561 - Unauthorized burning | | 1 | 0.70% |
| Total - Service Call | | 4 | 2.82% |
| 611 - Dispatched & cancelled en route | | 9 | 6.34% |
| 611E - EMS: Dispatched & cancelled en route | | 13 | 9.15% |
| 622 - No incident found on arrival at dispatch address | | 7 | 4.93% |
| Total - Good Intent Call | | 29 | 20.42% |
| 735 - Alarm system sounded due to malfunction | | 1 | 0.70% |
| 736 - CO detector activation due to malfunction | | 1 | 0.70% |
| Total - Fals Alarm & False Call | | 2 | 1.41% |
| Total for Station | | 142 | 100.00% |
| | | 142 | 100.00% |

Homeless = 6

CORRESPONDENCE

Heidi Flowers

From: Jason Weaver
Sent: Sunday, January 13, 2019 4:11 PM
To: Nancy Jo Wood; Krista Butts; Chuck L; Bill Jackson
Cc: Heidi Flowers
Subject: Informational email only
Attachments: Conflicts of Interest 2010.pdf; Untitled attachment 01035.htm

In the interest of transparency and compliance with the Brown Act, please do not reply, reply all, or forward this email. Informational contents only—not for discussion outside of a public meeting.

Good Day and Happy Weekend Everyone,

Following up on Thursday night's conversation, first I wanted to let you know that my Friday meeting with Supervisor Hopkins, Chief Heine, and Jason Clopton was cancelled—Supervisor Hopkins' schedule was simply too full on her last day before maternity leave. Chief Heine intends to reschedule with me and Jason for next week, and we will keep Supervisor Hopkins informed while she is out of the office.

Second, I would like to share the attached Conflict of Interest summary document that the attorney from CSDA shared with me, since its contents apply to all of us. On Thursday I mentioned that the document was sent in response to my inquiry re: whether having one spouse on the Board and another serving as a volunteer firefighter represents any inherent conflict. The document is long, but the portions I'd point out that might add clarity on this issue appear on p. 7 (as numbered in the document) and on p. 15 (Sec I.E.5).

The CSDA attorney's leading response was, "regarding the potential conflict of interest arising from a board member and volunteer firefighter spouse ... (the) statutes on this issue generally focus on substantive *financial* conflicts of interest." (Emphasis his.) His concluding advice was, "...as the guide goes on to state, 'situations must be assessed for possible conflicts of interest in the light of their individual facts,' and you should reach out to your district's legal counsel if you require an analysis of your particular facts and circumstances." Our concluding position on Thursday was, I believe, that no inherent conflict exists, though an issue may arise that could require, at a minimum, a conversation about recusal from discussions of that specific issue. I reviewed the Conflict of Interest section (p 139 online) in our Board Policy Manual again and found nothing to contradict this conclusion. If you believe this issue needs either further Board discussion or legal clarification, please let me or Heidi know.

Many thanks,

Jason

Heidi Flowers

From: Heidi Flowers
Sent: Friday, January 25, 2019 11:49 AM
To: J. Weaver; Krista Butts; William Jackson; Nancy Jo Wood (njwood@russianriverfire.org); 'Chuck L'
Cc: Travis Wood (twood@russianriverfire.org); Ryan Lantz; Rob Cassidy
Subject: Save the date-Region 5 Board Training (Ethics, sexual harassment, brown act)

Good morning,

Please save Saturday, March 2nd, 11 AM-5PM for the Region 5 Board Training. Legal counsel Liebert, Cassidy, Whitmore will be presenting ethics, sexual harassment and brown act training at the Monte Rio Community Center. Ethics AB1234 and Sexual Harassment Training & Prevention Training AB1661 are required for elected/appointed officials. Lunch and beverages will be provided. More detailed information to follow. There is no cost for this training for Region 5 Districts/Departments. Please RSVP no later than February 22nd.

Thank you,
Heidi Flowers
Administrative Assistant
Russian River Fire Protection District
707-869-9089 Office
707-869-2811 Fax
hflowers@russianriverfire.org
www.russianriverfire.org
Office Hours: M-F 8:30-2:30

REGION 5

CAMP MEEKER VFPD • CAZADERO CSD • FORESTVILLE FPD
MONTE RIO FPD • OCCIDENTAL CSD • RUSSIAN RIVER FPD

P.O. Box 367 • GUERNEVILLE, CA 95446 • (707) 869-9089 • FAX: (707) 869-2811

Region 5 Board Training

WHO: Required for all elected/appointed officials (Directors). Chief's and staff are also welcome.

WHAT: AB1661 Sexual Harassment Prevention, Training & Education, AB1234 Ethics and Brown Act

WHEN: Saturday, March 2, 2019 11:00-3:30
11:00-1:00 Ethics & Brown Act
1:00-1:30 Lunch (provided)
1:30-3:30 Sexual Harassment

(we will try our best to stick to this time schedule, both ethics and sexual harassment training are required to be two hours each)

WHERE: Monte Rio Community Center
20488 Highway 116, Monte Rio, CA

Training presented by legal counsel Liebert Cassidy
Whitmore www.lcwlegal.com

Funding for training provided by Region 5
Recruitment/Retention Funds.

Please RSVP to Heidi Flowers no later than February 22, 2019
hflowers@russianriverfire.org



**AMBULANCE SERVICE
REVIEW/BASE RATE**

DRAFT AUDIT REVIEW

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**RUSSIAN RIVER FIRE
PROTECTION DISTRICT**

**Financial Statements
and
Independent Auditor's Report**

JUNE 30, 2018

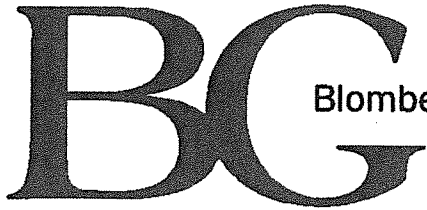
RUSSIAN RIVER FIRE PROTECTION DISTRICT

June 30, 2018

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Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Russian River Fire Protection District
Guerneville, California

Report on the Financial Statements

We have audited the accompanying financial statements of Russian River Fire Protection District as of and for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *State Controller's Minimum Audit Requirements for California Special Districts*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Russian River Fire Protection District, as of June 30, 2018 and 2017 and the respective changes in financial position, and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7, combine statement of revenue, expenditures, and changes in fund balance on page 30, schedule of CalPERS on pages 31-32, and notes to required supplementary information on page 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 27, 2018, on our consideration of the Russian River Fire Protection District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Russian River Fire Protection District's internal control over financial reporting and compliance.

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Blomberg & Griffin A.C.
Stockton, CA
November 27, 2018

RUSSIAN RIVER FIRE PROTECTION DISTRICT

Management Discussion and Analysis

June 30, 2018

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As management of the Russian River Fire Protection District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with the District's basic financial statements and the accompanying notes to the financial statements.

Financial Highlights

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$2,435,498 (net position). This amount includes net investment in capital assets of \$1,691,578 and surplus of \$743,920.
- The District's total net position increased by \$969,030. This increase is primarily due to the grant income.
- As of the close of the current fiscal year, the District's general fund reported an ending fund balance of \$1,792,315, an increase of \$172,914 in comparison with the prior year. The entire fund balance is available for spending at the District's discretion (unassigned fund balance).
- At the end of the fiscal year, unassigned fund balance for the general fund was \$1,792,315, or 62% of the total general fund expenditure of \$2,886,056.
- The District's long-term debt increased by \$478,162, during the current fiscal year due primarily to reporting of pension liabilities of \$478,866. The payment was made on capital lease of \$22,203. Compensated absences increased by \$22,287.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements: The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

RUSSIAN RIVER FIRE PROTECTION DISTRICT

Management Discussion and Analysis

June 30, 2018

DRAFT

Overview of the Financial Statements (Continued)

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Fund Financial Statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's funds are governmental funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District uses governmental funds to account for its activities, which include fire protection services in the district boundaries. The District adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Management Discussion and Analysis
June 30, 2018

D R A F T

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$2,435,498 at the close of the most recent fiscal year ended June 30, 2018.

The net position category labeled "Net investment in Capital Assets" reflects the District's investment in capital assets (net of depreciation) of \$1,726,495, (e.g., land, construction in progress, buildings and improvements, and equipment less accumulated depreciation) and outstanding debt of \$34,917 used for the acquisition of these assets. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. At the end of the fiscal year, the District's net investment in capital assets was \$1,691,578.

| | Net Position | | Increase (Decrease) | Percentage % Change |
|----------------------------------|------------------------|---------------------|------------------------|------------------------|
| | June 30, 2018 and 2017 | | | |
| | 2018 | 2017 | | |
| Current and Other Assets | \$ 1,839,943 | \$ 1,658,550 | \$ 181,393 | 9.9% |
| Capital Assets, Net Depreciation | 1,726,495 | 1,290,238 | 436,257 | 25.27% |
| Deferred Changes | 1,158,523 | 525,325 | 633,198 | 54.66% |
| Total Assets | 4,724,961 | 3,474,113 | 1,250,848 | 36.0% |
| Current Liabilities | 70,619 | 60,591 | 10,028 | 16.6% |
| Non-Current Liabilities | 2,218,844 | 1,947,052 | 271,792 | 14.0% |
| Total Liabilities | 2,289,463 | 2,007,643 | 281,820 | 14.0% |
| Net Position | | | | |
| Net Investment in Capital Assets | 1,691,578 | 1,233,118 | 458,460 | 37.2% |
| Unrestricted (Deficit) | 743,920 | 233,350 | 510,570 | 218.8% |
| Total Net Position | \$ 2,435,498 | \$ 1,466,468 | \$ 969,030 | 66.1% |

The balance of unrestricted net position is \$743,920 and net investment in capital asset balance is \$1,691,578.

Governmental Activities: Governmental activities increased the District's net position by \$969,030 due to the grant income and GASB 68 adjustment.

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Management Discussion and Analysis
June 30, 2018

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Changes in Net Position

For the Fiscal Year's Ended June 30, 2018 and 2017

| | 2018 | 2017 | Increase (Decrease) | Percentage % Change |
|---|---------------------|---------------------|------------------------|------------------------|
| Revenues: | | | | |
| Program Revenue: | | | | |
| Public Safety - Fire Protection | \$ 810,190 | \$ 833,759 | \$ (23,569) | -2.83% |
| General Revenues: | | | | |
| Property Taxes | 1,586,984 | 1,581,310 | 5,674 | 0.36% |
| Rent | - | 4,477 | (4,477) | -100.00% |
| Investment Earnings and Other | 156,984 | 75,805 | 81,179 | 107.09% |
| Special Item | | | | |
| Grant Revenue | 504,813 | 67,234 | 437,579 | 650.83% |
| Sale of Capital Assets | - | 4,000 | (4,000) | -100.00% |
| Total Revenues | <u>3,058,971</u> | <u>2,566,585</u> | <u>492,386</u> | <u>19.18%</u> |
| Expenses: | | | | |
| Program Expenses: | | | | |
| Public Safety - Fire Protection | <u>2,089,941</u> | <u>2,143,565</u> | <u>(53,624)</u> | <u>-2.57%</u> |
| Change in Net Position | 969,030 | 423,020 | 546,010 | 56.35% |
| Net Position - Beginning of The Year | <u>1,466,468</u> | <u>1,043,448</u> | <u>423,020</u> | <u>28.85%</u> |
| Net Position - End of The Year | <u>\$ 2,435,498</u> | <u>\$ 1,466,468</u> | <u>\$ 969,030</u> | <u>66.08%</u> |

Financial Analysis of the Government's Funds

The District uses fund accounting to ensure and demonstrate compliance with legal and governmental accounting requirements.

Governmental Funds: The focus of the District's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Unassigned fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year. The District uses and reports one governmental fund, the General Fund.

The general fund is the chief operating fund of the District. As of June 30, 2018, the District's general fund reported ending fund balance of \$1,792,315, an increase of \$172,914 in comparison with the prior year. This entire amount constitutes unassigned fund balance, which is available for spending at the government's discretion.

As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 62% of total general fund expenditures.

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Management Discussion and Analysis
June 30, 2018

D R A F T

General Fund Budgetary Highlights

Actual revenue exceeded budget by \$465,768 while actual expenditures exceeded budget by \$329,866.

Capital Asset and Debt Administration

Capital Assets: The District's investment in capital assets, as of June 30, 2018, amounts to \$1,726,495 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, and equipment. The total increase in the District's investment in capital assets for the fiscal year ended June 30, 2018 was \$436,256, and is explained by the following events:

- | | |
|--------------------------------------|-------------|
| • Depreciation of the capital assets | \$ (98,639) |
| • Purchase of capital assets | \$ 534,895 |

Additional information on the District's capital assets can be found in note IV.

Debt Administration: For the fiscal year ended June 30, 2018, the District had total long-term obligations outstanding of \$2,241,835, including \$34,917 in a capital lease and \$247,298 in compensated absences. Also included are pension plan related liabilities of \$1,959,620. During the fiscal year 2017-2018, the District's total long-term debt increased by \$273,341.

Economic Factors and Next Year's Budgets and Rates

- Property tax revenue is expected to remain relatively stable.
- The District expects increased capital expenditures for station repairs and improvements.

All of these factors were considered in preparing the District's budget for the fiscal year ending June 30, 2019.

Request for Additional Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District, P.O. Box 637, Guerneville, CA 95446.

RUSSIAN RIVER FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2018 and 2017

DRAFT

| | 2018 | 2017 |
|---|---------------------|---------------------|
| Assets | | |
| Cash and Investments | \$ 1,391,523 | \$ 1,254,418 |
| Accounts Receivable - Net | 448,420 | 404,132 |
| Capital assets (Net of Accumulated Depreciation) | | |
| Non-Depreciable | 22,060 | 22,060 |
| Depreciable, Net | 1,704,435 | 1,268,178 |
| Sources of Deferred Outflows - Note XII | | |
| Pension Contributions | 1,158,523 | 525,323 |
| Total Assets | 4,724,961 | 3,474,111 |
| Liabilities | | |
| Accounts Payable | 47,628 | 39,149 |
| Capital lease payable - due within one year | 22,991 | 22,203 |
| Non-Current Liabilities | | |
| Compensated Absences | 247,298 | 225,011 |
| Capital Lease Payable - due in more than one year | 11,926 | 34,917 |
| Net Pension Liability - Note XII | 1,888,068 | 1,409,202 |
| Total Non-Current Liabilities | 2,147,292 | 1,669,130 |
| Sources of Deferred Inflows - Note XII | | |
| Pension Deferred Credits | 71,552 | 277,161 |
| Total Liabilities | 2,289,463 | 2,007,643 |
| Net Position | | |
| Net Investment in Capital Assets | 1,691,578 | 1,233,118 |
| Unrestricted | 743,920 | 233,350 |
| Total Net Position | \$ 2,435,498 | \$ 1,466,468 |

The notes to the financial statements are an integral part of this statement

RUSSIAN RIVER FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
JUNE 30, 2018 and 2017

D R A F T

| Governmental Activities | 2018 | 2017 |
|--|---------------------|---------------------|
| Program Expenses | | |
| Public safety - fire protection | | |
| Salaries and employee benefits | \$ 1,635,139 | \$ 1,717,709 |
| Services and supplies | 354,136 | 327,891 |
| Debt service - interest | 2,027 | 2,789 |
| Depreciation | 98,639 | 95,176 |
| | <hr/> | <hr/> |
| Total Program Expenses | 2,089,941 | 2,143,565 |
| | <hr/> | <hr/> |
| Program Revenues | | |
| Charges for services | 810,190 | 833,759 |
| | <hr/> | <hr/> |
| Total Program Revenues | 810,190 | 833,759 |
| | <hr/> | <hr/> |
| Net Program Revenues (Expenses) | (1,279,751) | (1,309,806) |
| | <hr/> | <hr/> |
| General Revenues | | |
| Property taxes | 1,586,984 | 1,581,310 |
| Investment earnings | 1,026 | 903 |
| Rent | - | 4,477 |
| Intergovernmental Revenue | 126,788 | 10,710 |
| Donations and reimbursements | - | 32,773 |
| Grants Income | 504,813 | 67,234 |
| Miscellaneous Income | 29,170 | 31,419 |
| Sale of Suplus Property | - | 4,000 |
| | <hr/> | <hr/> |
| Total General Revenues | 2,248,781 | 1,732,826 |
| | <hr/> | <hr/> |
| Change in Net Position | 969,030 | 423,020 |
| Net Position - Beginning of Year | 1,466,468 | 1,043,448 |
| | <hr/> | <hr/> |
| Net position - End of Year | \$ 2,435,498 | \$ 1,466,468 |
| | <hr/> | <hr/> |

The notes to the financial statements are an integral part of this statement

**RUSSIAN RIVER FIRE PROTECTION DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2018 and 2017**

DRAFT

| | 2018 | 2017 |
|---|---------------------|---------------------|
| Assets | | |
| Cash and investments | \$ 1,391,523 | \$ 1,254,418 |
| Accounts Receivable-(Net) | 448,420 | 404,132 |
| Total Assets | \$ 1,839,943 | \$ 1,658,550 |
| Liabilities and Fund Balance | | |
| Liabilities: | | |
| Accounts payable | \$ 47,628 | \$ 39,149 |
| Total liabilities | 47,628 | 39,149 |
| Fund balance: | | |
| Unassigned | 1,792,315 | 1,619,401 |
| Total Fund balance | 1,792,315 | 1,619,401 |
| Total Liabilities and Fund Balance | \$ 1,839,943 | \$ 1,658,550 |

The notes to the financial statements are an integral part of this statement

**RUSSIAN RIVER FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
JUNE 30, 2018 and 2017**

D R A F T

| | 2018 | 2017 |
|---|---------------------|---------------------|
| Revenues | | |
| Property taxes | \$ 1,586,984 | \$ 1,581,310 |
| Ambulance Fees | 797,928 | 823,487 |
| Intergovernmental revenue | 126,788 | 10,710 |
| Interest Income | 1,025 | 903 |
| Rent | - | 4,477 |
| Fire Control Services | 12,262 | 10,272 |
| Proceeds from Sale of Fixed Assets | - | 4,000 |
| Insurance Reimbursements | - | 23,957 |
| Grant Income | 504,813 | 67,234 |
| Miscellaneous Income | 29,170 | 40,235 |
| | 3,058,970 | 2,566,585 |
| Total Revenues | | |
| Expenditures | | |
| Salaries and Employee Benefits | 1,972,795 | 1,754,516 |
| Operating Expenses | 354,136 | 327,891 |
| Capital Purchases | 534,895 | 25,435 |
| Interest on Debt Service | 2,027 | 2,789 |
| Debt Service | 22,203 | 21,442 |
| | 2,886,056 | 2,132,073 |
| Total Expenditures | | |
| Excess of Revenues over Expenditures | 172,914 | 434,512 |
| Fund Balance - Beginning of Year | 1,619,401 | 1,184,889 |
| Fund Balance - End of Year | \$ 1,792,315 | \$ 1,619,401 |

The notes to the financial statements are an integral part of this statement

**RUSSIAN RIVER FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES**

June 30, 2018 and 2017

DRAFT

| | 2018 | 2017 |
|---|---------------------|---------------------|
| Total Fund Balances - Governmental Fund | \$ 1,792,315 | \$ 1,619,401 |
| Amount reported for governmental activities in the statement of net position are different because : | | |
| Capital assets used in the operation of governmental funds are not financial resources and, therefore, are not reported in the general fund. These assets consist of: | | |
| Capital Assets: | | |
| Land | 22,060 | 22,060 |
| Buildings and Improvements | 913,673 | 913,673 |
| Mobile & Equipment | 2,084,730 | 1,549,834 |
| Office | 37,183 | 37,183 |
| Less: Accumulated Depreciation | (1,331,151) | (1,232,512) |
| Deferred Pension Credits | 1,158,523 | 525,323 |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the general fund. These consist of: | | |
| Capital Lease Payable | (34,917) | (57,120) |
| Compensated Absences-Due Beyond One Year | (247,298) | (225,011) |
| Net Pension Liability | (1,888,068) | (1,409,202) |
| Deferred Pension Charges and Credits | (71,552) | (277,161) |
| Net Position of Governmental Activities | \$ 2,435,498 | \$ 1,466,468 |

**RUSSIAN RIVER FIRE PROTECTION DISTRICT
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND
CAHNGES IN FUND BALANCES OF GOVERNMENTAL FUND TYPES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018 and 2017**

D R A F T

| | 2018 | 2017 |
|--|--------------------------|--------------------------|
| NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUND TYPE | \$ 172,914 | \$ 434,512 |
| Amount reported for governmental activities in the statement of activities are different because : | | |
| | | |
| Sale of Assets | - | - |
| Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as a depreciation expense. Differences are as follows: | | |
| Expenditures for Capital Assets | 534,895 | 25,435 |
| Current Year Depreciation Expense | (98,639) | (95,176) |
| | | |
| Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds, as follows: | | |
| Pension Expense - GASB 68 Adjustment | 359,944 | 68,460 |
| Compensated Absences | (22,287) | (31,653) |
| Capital Lease Principal Payment | 22,203 | 21,442 |
| | | |
| Change in Net Position of Governmental Activities | <u>\$ 969,030</u> | <u>\$ 423,020</u> |

The notes to the financial statements are an integral part of this statement.

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2018

DRAFT

I. Summary of Significant Accounting Policies

A. Organization

The Russian River Fire Protection District (the District) was founded by vote of the electorate and was formed by resolution of the Board of Supervisors of the County of Sonoma as a fire protection District under and pursuant to provisions of the Health and Safety Code of the State of California. The District serves taxpayers and residents in specific unincorporated area of the County of Sonoma, the boundaries of which are set by resolution of the Board of Supervisors. The District's governmental powers are exercised through a Board of Directors.

B. Significant Accounting Policies

The basic financial statements of the Russian River Fire Protection District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

1. Government-wide Financial statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

RUSSIAN RIVER FIRE PROTECTION DISTRICT

Notes to the Basic Financial Statements

June 30, 2018

DRAFT

I. Summary of Significant Accounting Policies (Continued)

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Amounts recorded as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. General revenues include all taxes.

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

2. Governmental Fund Financial Statement

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changing in Fund Balances for its governmental funds. An accompanying schedule is presented to reconcile and explain the difference in Net Position as presented in these statements to the Net Position presented in the Government-wide financial statements. The District's General Fund is its only major governmental fund.

Governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances present increase (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Reconciliation of the Fund Financial Statements to the Government-wide Financial Statements is provided to explain the difference created by the integrated approach.

The District reports the following major governmental fun:

General Fund: This is the District's primary operating fund. It accounts for all financial resources of the government, except those required to be accounted for in another fund.

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2018

DRAFT

I. Summary of Significant Accounting Policies (Continued)

3. Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of two (2) years. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Buildings and improvements and equipment of the primary government, is depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets</u> | <u>Years</u> |
|---------------------------|--------------|
| Building and Improvements | 50 |
| Mobile Equipment | 20 |
| Other Fire Equipment | 10-15 |
| Office | 5 |

4. Net Position

Net position is classified into three components — 1) net invested in capital assets, net of related debt (if any) 2) restricted, and 3) unrestricted. These classifications are defined as follows:

- Invested in capital assets net of related debt (if any) – This component of net position groups all capital assets, including infrastructure, into one component of net position, net of accumulated depreciation and reduced by outstanding debt related to the acquisition, construction or improvement of these assets.
- Restricted net position (if any) — This component consists of external constraints or restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments or restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position — This component represents the net position consists of the entity, not restricted for any project or other purpose.

RUSSIAN RIVER FIRE PROTECTION DISTRICT

Notes to the Basic Financial Statements

June 30, 2018

I. Summary of Significant Accounting Policies (Continued)

DRAFT

5. Fund Balance

In the fund financial statements, governmental funds report fund balance using the classifications listed in *GASB Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions*. Initial distinction is made in reporting fund balance information identifying amounts that are considered non-spendable, such as fund balance associated with inventories. Spendable fund balance for the governmental fund consists of the following classifications:

- a. *Restricted Fund Balance* - the portion of fund balance that can only be spent for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- b. *Committed Fund Balance* - the portion of fund balance whose use is subject to formal action of the government's highest level decision making authority. These commitments remain binding unless changed or removed by formal action of the Board as the formal authority that imposed the constraint. The underlying action that imposed, modified, or removed the limitation would need to occur no later than the close of the reporting period.
- c. *Assigned* - the portion of fund balance that is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.
- d. *Unassigned* - the residual amount of all general fund spendable resources not contained in the other classifications.

6. Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the report's amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2018

D R A F T

I. Summary of Significant Accounting Policies (Continued)

7. Vacation and Sick Leave

Unpaid (accrued) vacation is recorded at the time the benefits are earned. Accrued vacation is paid upon retirement or separation from employment, and is included as a liability.

Accrued sick leave accrued prior to 7/2/07 (called "Banked Sick Hours") is available for PERS retirement or for employee use only. This is not included as a liability to the District. Sick Leave accrued after 7/2/07 can be reimbursed to the employee or applied towards PERS retirement. This accrued sick time is recorded as a liability to the District (according to years of completed service). The following schedule lists the liability to the District for reimbursement upon separation from employment.

| | |
|-------------------------------|-----|
| 4 Years of Completed Service | 20% |
| 6 Years of Completed Service | 30% |
| 8 Years of Completed Service | 40% |
| 10 Years of Completed Service | 50% |

8. Budgetary Information

Budgetary revenue estimates represent original estimates modified for any authorized adjustment which was contingent upon new or additional revenue sources. Budgetary expenditure amounts represent original appropriations adjusted by budget transfers and authorized appropriation adjustments made during the year. All budgets are adopted on a non-GAAP basis. The District's budgetary information was amended during the year by resolution of the Board of Directors. Budget and actual revenues and expenditures statement is presented on page 30.

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2018

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II. Cash and Investments

A. Investment in the Sonoma County Treasurer's Investment Pool

The District's cash is pooled with the Sonoma County Treasurer, who acts as a disbursing agent for the District. The fair value of the District's investment in this pool is reported in the accompanying financial statement at the amounts based upon the District's pro-rata share of the fair value provided by the Treasury Pool for the entire Treasury Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on accounting records maintained by the Treasury Pool, which are recorded on an amortized cost basis. Interest earned on investments pooled with the County is allocated quarterly to the appropriate fund based on its respective average daily balance for that quarter. The Treasury Oversight Committee has regulatory oversight for all monies deposited into the Treasury Pool.

As of June 30, 2018, the District's share of the change in fair value of investments was not material.

Investments Guidelines

The District's pooled cash and investments are invested pursuant to investment policy guidelines established by the County Treasurer and approved by the Board of Supervisors. The objectives of the policy are, in order of priority: safety of capital, liquidity, and maximum rate of return. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments as permitted by the California Government Code 53601, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.

A copy of the Treasury Pool investment policy is available upon request from the Sonoma County Treasurer at 585 Fiscal Drive, Suite 100, Santa Rosa, California, 95403-2871.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, one of the ways that the Treasury Pool manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturing evenly over time as necessary to provide the cash flow and liquidity needed for operations.

As of June 30, 2018, approximately 32 percent of the securities in the Treasury Pool had maturities of one year or less. Of the remainder, only 4.0 percent had a maturity of more than five years.

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2018

D R A F T

II. Cash and Investments (Continued)

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Treasury Pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Treasury Pool's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions:

The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

The California Government Code limits the total of all securities lending transactions to 20% of the fair value of the investment portfolio.

With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as the Treasury Pool).

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. For a listing of investments in any one issuer (other than U.S. Treasury securities, mutual funds, or external investment pools) that represent 5% or more of total County investments, refer to the June 30, 2018 Sonoma County Comprehensive Annual Financial Report (the last one available).

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2018

DRAFT

II. Cash and Investments (Continued)

Cash on Hand and In Banks

Cash Investments not included in pooled cash is as follows:

| | 2018 | 2017 |
|--------------------------------------|--------------|--------------|
| Checking Account - General | \$ 1,220,368 | \$ 1,036,068 |
| Checking Account - Ambulance | 21,086 | 45,757 |
| Checking Account - Payroll | 9,661 | 32,297 |
| Checking Account - Household Account | 140,408 | 140,296 |
| Total | \$ 1,391,523 | \$ 1,254,418 |

Bank accounts are subject to FDIC insurance for amounts up to \$250,000.

III. Property Taxes

The County of Sonoma is responsible for assessing, collecting, and distributing property taxes in accordance with state law. Liens on real property are established on January 1 for the ensuing fiscal year. The property tax is levied as of July 1 on all taxable property located in County of Sonoma. Secured property taxes are due in two installments, on November 1 and February 1, and are delinquent after December 10 and April 10, respectively.

Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

Since the passage of California's Proposition 13, beginning with fiscal year 1978/1979, general property taxes are based either on a flat 1% rate applied to the 1975/1976 full value or on 1% of the sales price of the property on sales transactions and construction after the 1975/1976 valuation. Taxable values on properties (exclusive of increases related to sales and construction) can rise at a maximum of 2% per year.

On June 29, 1993, the Board of Supervisors adopted the "Teeter" Alternate Method of Property Tax Allocation. This method allocates property taxes based on the total property tax billed. At year-end the County advances cash each taxing jurisdiction equal to its current year delinquent property taxes. In exchange, the County receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing cash used for the advances.

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2018

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IV. Capital Asset Activity

Capital asset activity for the year ended June 30, 2018 was as follows:

| | Beginning Balance 7/1/2017 | Additions | Reclassifications Retirements | Ending Balance 6/30/2018 |
|---|----------------------------------|-------------------|----------------------------------|--------------------------------|
| Capital Assets, not Being Depreciated: | | | | |
| Land | \$ 22,060 | \$ - | \$ - | \$ 22,060 |
| Total Capital Assets, not Being Depreciated | 22,060 | - | - | 22,060 |
| Capital Assets, Being Depreciated: | | | | |
| Buildings and Improvements | 913,673 | - | - | 913,673 |
| Equipment | 358,674 | - | - | 358,674 |
| Mobile Equipment | 1,191,160 | 534,895 | - | 1,726,055 |
| Office | 37,183 | - | - | 37,183 |
| Total Capital Assets, Being Depreciated, Net | 2,500,690 | 534,895 | - | 3,035,585 |
| Less Accumulated Depreciation | (1,232,512) | (98,639) | - | (1,331,151) |
| Total Capital Assets, Being Depreciated, Net | 1,268,178 | 436,256 | - | 1,704,434 |
| Governmental Activities, Capital Assets, Net | \$ 1,290,238 | \$ 436,256 | \$ - | \$ 1,726,494 |

Depreciation expense was charged to functions/programs of the District as follows:

| | |
|---|------------------|
| Governmental Activities: | |
| Public Safety - Fire Protection/Ambulance | \$ 98,639 |
| Total Depreciation Expense - governmental Activities | \$ 98,639 |

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2018

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V. Long-Term Debt

Changes in long-term debt

Long-term liability activity for the year ended June 30, 2018, was as follows:

| | Beginning Balance 7/1/2017 | Additions | Reductions | Ending Balance 6/30/2018 | Current Portion |
|------------------------------------|----------------------------------|-------------------|------------------|--------------------------------|--------------------|
| Capital Lease Payable | \$ 57,120 | \$ - | \$ 22,203 | \$ 34,917 | \$ 22,291 |
| Compensated Absences | 225,001 | 22,297 | - | 247,298 | - |
| Net Pension Liability (GASB 68) | 1,409,202 | 478,806 | - | 1,888,008 | - |
| Total Long-Term Liabilities | \$ 1,691,323 | \$ 501,103 | \$ 22,203 | \$ 2,170,223 | \$ 22,291 |

The capital lease payment schedule is as follows:

| Date | Payment | Principal | Interest | Termination Balance |
|---------------|------------------|------------------|-----------------|------------------------|
| 3/19 | 24,231 | 22,991 | 1,240 | 11,927 |
| 3/20 | 12,350 | 11,926 | 423 | - |
| Totals | \$ 36,581 | \$ 34,917 | \$ 1,663 | \$ - |

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2018

D R A F T

VI. New Special Tax

The methodology for computing the tax has changed as follows:

| <u>Use Code Summaries</u> | <u>Rate Per APN</u> |
|---------------------------|--------------------------------------|
| Vacant | 70 |
| Single Family Residential | 140 |
| Multifamily Residential | 140 plus 70 for each additional unit |
| Agricultural | 175 |
| Commercial/Industrial | 350 |

VII. Accounts Receivable

The District has two categories of Accounts Receivable

- | | |
|---|-----------|
| a) The District also reports its ambulance receivables of \$414,233 which are reported net of allowance for doubtful accounts and write downs of \$103,558. | \$310,675 |
| b) TOT Mitigation – Stryker Guerney | \$ 30,000 |
| c) Teeter buyout tax revenue receivable | \$107,817 |

VIII. Insurance

The Russian River Fire Protection District receives general, public official's errors and omissions, professional automobile, special events, and host and liquor insurance through Northwest Insurance Agency, Inc. a division of George Petersen Insurance Agency. The District is also a member of the Fire Districts Association of California-Fire Association Self Insurance System (FDAC-FASIS) through which it receives workers' compensation coverage.

As a member of a public entity risk pool, the District is responsible for appointing an employee as a liaison between the District and the system, implementing all policies of the system, promptly paying all contributions, and cooperating with the system and any insurer of the system. The system is responsible for providing insurance coverage as agreed upon, assisting the District with implementation, providing claims adjusting and defense of any civil action brought against an officer of the system.

IX. Services Provided by Forestville Fire Protection District

The District entered into an Agreement with Forestville Fire Protection District on Jun 8, 2011 to provide Fire Chief services to the District. The fee is 50% of the Chief's compensation package. Various conditions can cause termination of the Agreement as set forth in Section 6 of the Agreement.

RUSSIAN RIVER FIRE PROTECTION DISTRICT

Notes to the Basic Financial Statements

June 30, 2018

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X. Administrative Services Provided to Forestville Fire Protection District

The District entered into an Agreement with Forestville Fire Protection District per Resolution 4/15-15 and dated June 10, 2015. Russian River Fire Protection District provides financial and administrative support services at a rate of \$38.06 for up to 5 hours per week and on a negotiated basis for additional financial and administrative services.

XI. Debt Forgiven CDBG Loan

As of 10/24/14, via the Sonoma County Community Development Commission, the CDBG loan has been forgiven along with the accrual interest. A deed of Re-conveyance, releasing the property from this encumbrance has been recorded.

The CDC requires a deed restriction to be in place to ensure notification to the CDC in case of a future change in use of the property. This recorded document, titled an Agreement Regarding Federally funded Property Improvement stipulates that in the event the District chooses to sell or change the use of the property in future years, the Commission must be reimbursed in the amount of the then-current fair market value of the property, less any portion of the value attributable to expenditures of non-CDBG funds for acquisition of and improvements to the property. The District shall also continue to abide by all other applicable CDBG regulations.

XII. District Employees Retirement Plan (Defined Benefit Pension Plan)

Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), an agent multiple-employer public retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. Copies of CalPERS annual financial report may be obtained from their Executive Office – 400 Q Street, Sacramento, CA 95814.

Defined Benefit Pension Plan - (Safety Plan and Miscellaneous Plan)

The District provides eligible employee's pension plan benefits through the Russian River Fire Protection District – Safety and Miscellaneous Plan.

Plan Description, Benefits Provided and Employees Covered

The plan is a cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees; Retirement System (CalPERS). A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2016 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2016 actuarial valuation report. This report is a publically available valuation report that can be obtained at CalPERS' website under Forms and Publications.

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2018

D R A F T

XII. District Employees Retirement Plan (Defined Benefit Pension Plan) (Continued)

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and contribution rate of employees. For the measurement period ended June 30, 2017 (the measurement date), the active employee contribution rate is 8.933 percent of annual pay for safety plan and -0- percent for miscellaneous plan. The average employer's contribution rate is 15.928 percent of annual payroll for safety plan and -0- percent for miscellaneous plan. Employer contributions rates may change if plan contracts are amended. The unfunded accrued liability for the Safety Plan is 8.485 percent. Per resolution 14/15-10 employees pay the fee 9% employer contribution.

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2017 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2016 total pension liability. Both the June 30, 2016 total pension liability and the June 30, 2017 total pension liability were based on the following actuarial methods and assumptions.

| | |
|----------------------------------|---|
| Actuarial Cost Method | Entry Age Normal in accordance with the requirements of GASB Statement No. 68 |
| Actuarial Assumptions | |
| Discount Rate | 7.15% |
| Inflation | 2.75% |
| Salary Increases | Varies by Entry Age and Service |
| Mortality Rate Table | Delivered using CalPERS' Membership Data for all Funds |
| Post Retirement Benefit Increase | Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.75% thereafter. |

RUSSIAN RIVER FIRE PROTECTION DISTRICT

Notes to the Basic Financial Statements

June 30, 2018

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XII. District Employees Retirement Plan (Defined Benefit Pension Plan) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely results in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

| <u>Asset Class</u> | <u>New Strategic Allocation</u> | <u>Real Return Years 1 - 10</u> | <u>Real Return Years 11 +</u> |
|-------------------------------|---------------------------------|---------------------------------|-------------------------------|
| Global Equity | 47.0% | 4.90% | 5.38% |
| Global Fixed Income | 19.0 | 0.8 | 2.27 |
| Inflation Sensitive | 6.0 | 0.6 | 1.39 |
| Private Equity | 12.0 | 6.6 | 6.63 |
| Real Estate | 11.0 | 2.8 | 5.21 |
| Infrastructure and Forestland | 3.0 | 3.9 | 5.36 |
| Liquidity | 2.0 | (0.40) | (0.90) |

The following presents the net pension liability/(assets) of the Plan as of the measurement date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

| | <u>Discount Rate - 1% (6.65%)</u> | <u>Current Discount Rate (7.65%)</u> | <u>Discount Rate + 1% (8.65%)</u> |
|--|-----------------------------------|--------------------------------------|-----------------------------------|
| Plan's Net Pension Liability/(Asset) - Safety | \$ 2,681,766 | \$ 1,766,547 | \$ 1,018,401 |
| Plan's Net Pension Liability/(Asset) - Miscellaneous | \$ 193,519 | \$ 121,521 | \$ 61,891 |

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2018

DRAFT

XII. District Employees Retirement Plan (Defined Benefit Pension Plan) (Continued)

Pension Expense, Deferred Outflows and Deferred Inflows

For the fiscal year ended June 30, 2018 and 2017, pension expense recognized is as follows:

| | 2018 | 2017 |
|---|---------------|---------------|
| Service Costs | \$ 138,838 | \$ 134,515 |
| Interest on TPL | 455,733 | 488,586 |
| Changes of Benefit Terms | 115 | 173 |
| Changes of Assumptions | 74,562 | (30,666) |
| Difference between Expected & Actual Experience | 143 | (6,201) |
| Net Plan to Plan Resource Movement | (46,667) | (442) |
| Contributions- Employer | (239,142) | (184,498) |
| Contributions- Employee | (49,179) | (51,803) |
| Net Investment Income | (2,173) | 38,539 |
| Administrative Expenses | 6,613 | 3,056 |
| Projected Earnings on PPI | (313,024) | (379,490) |
| Total Pension Expense (Income) | \$ 25,819 | \$ 11,769 |

As of June 30, 2018, the Russian River Fire Protection District reports other amounts for the Plan as deferred outflows and deferred inflows of resources related to pensions as follows:

| | 2018 Deferred Outflows of Resources | 2018 Deferred Inflows of Resources | 2017 Deferred Inflows/(Inflows) of Resources |
|---|--|---|--|
| Difference between Expected and Actual Experience | \$ 19,279 | \$ 7,503 | \$ (13,978) |
| Changes of Assumptions | 298,880 | 22,921 | (63,352) |
| Difference between Projected and Actual Investment Earnings | 65,345 | - | 311,766 |
| Proportionate Share of Contribution | 48,870 | 14,442 | 2,929 |
| Changes in Employer's Proportion Pension Contributions made | 487,007 | 26,686 | (199,831) |
| Subsequent to Measurement Date | 239,142 | - | 210,628 |
| Total | \$ 1,158,523 | \$ 71,552 | \$ 248,162 |

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Notes to the Basic Financial Statements
June 30, 2018

D R A F T

XII. District Employees Retirement Plan (Defined Benefit Pension Plan) (Continued)

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

| Measurement Period Ended June 30, | 2018 Deferred Outflows/(Inflows) of Resources | 2017 Deferred Outflows/(Inflows) of Resources |
|--------------------------------------|---|---|
| 2018 | 0 | (101,066) |
| 2019 | 438,871 | (74,395) |
| 2020 | 263,103 | 132,385 |
| 2021 | 184,133 | 81,150 |
| 2022 | (38,278) | 0 |
| 2023 | 0 | 0 |
| Thereafter | 0 | 0 |

XIII. Subsequent Events

Management has evaluated subsequent events through February 04, 2019, the date these financial statements were available for release.

**RUSSIAN RIVER FIRE PROTECTION DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES, BUDGET AND ACTUAL-GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

DRAFT

| Revenues | Budgeted Amounts | | Actual Amounts | Variance with Final Budget-Positive (Negative) |
|--|------------------|------------------|---------------------|--|
| | Original | Final | | |
| Property taxes | \$ 1,586,050 | \$ 1,586,050 | \$ 1,586,984 | \$ 934 |
| Ambulance Services | 725,100 | 741,590 | 797,928 | 56,338 |
| Intergovernmental Revenue | 8,800 | 109,700 | 126,788 | 17,088 |
| Interest Income | 800 | 800 | 1,025 | 225 |
| Fire Control Services | 7,000 | 7,000 | 12,262 | 5,262 |
| Insurance Reimbursements | 4,000 | - | - | - |
| Grant Income | 195,000 | 125,000 | 504,813 | 379,813 |
| Miscellaneous Income | 12,600 | 23,062 | 29,170 | 6,108 |
| Total Revenues | 2,539,350 | 2,593,202 | 3,058,970 | 465,768 |
| | | | | |
| Expenditures | | | | |
| Salaries and Employee Benefits | 1,891,573 | 1,900,173 | 1,972,795 | (72,622) |
| Operating Expenses | 430,538 | 448,438 | 354,136 | 94,302 |
| Equipment Purchases | 155,500 | 183,279 | 534,895 | (351,616) |
| Interest on L/T Debt | 2,100 | 2,100 | 2,027 | 73 |
| L/T Debt Payments | 22,200 | 22,200 | 22,203 | (3) |
| Contingencies | 5,000 | - | - | - |
| Total Expenditures | 2,506,911 | 2,556,190 | 2,886,056 | (329,866) |
| | | | | |
| Excess (Deficiency) of Revenues Over Expenditures | (22,781) | (22,781) | 172,914 | 195,695 |
| | | | | |
| Fund Balance - Beginning of Year | | | 1,619,401 | |
| Fund Balance - End of Year | | | \$ 1,792,315 | |

**RUSSIAN RIVER FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION- SAFETY PLAN
JUNE 30, 2018, 2017 and 2016**

DRAFT

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C

| | <u>June 30, 2017</u> | <u>June 30, 2016</u> | <u>June 30, 2015</u> |
|---|----------------------------|----------------------------|----------------------------|
| Plan's Proportion of the Net Pension Liability/(Asset) | 0.0295646% | 0.0255610% | 0.0247647% |
| Plan's Proportionate Share of the Net Pension Liability/(Asset) | \$ 1,766,547 | \$ 1,323,881 | \$ 1,020,417 |
| Plan's Covered-Employee Payroll | \$ 894,855 | \$ 824,669 | \$ 786,974 |
| Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll | 197.41% | 160.53% | 129.66% |
| Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability | 72.99% | 72.69% | 82.50% |
| Plan's Proportionate Share of Aggregate Employer Contributions | \$ - | \$ - | \$ - |
| Schedule of Plan Contributions | | | |
| | <u>Fiscal Year 2016-17</u> | <u>Fiscal Year 2015-16</u> | <u>Fiscal Year 2014-15</u> |
| Actuarially Determined Contribution | \$ 219,997 | \$ 196,162 | \$ 62,186 |
| Contributions in Relation to the Actuarially Determined Contribution | (219,997) | (196,162) | (62,183) |
| Contribution Deficiency (Excess) | \$ - | \$ - | \$ - |
| Covered-Employee Payroll | \$ 894,855 | \$ 824,669 | \$ 786,974 |
| Contributions as a Percentage of Covered-Employee Payroll | 24.58% | 23.79% | 7.90% |

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2016 as they have minimal cost impact.

Change in Assumptions: None

**RUSSIAN RIVER FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION-MISCELLANEOUS PLAN
JUNE 30, 2018, 2017 and 2016**

DRAFT

Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date in Relation to PERF C

| | <u>June 30, 2017</u> | <u>June 30, 2016</u> | <u>June 30, 2015</u> |
|---|----------------------------|----------------------------|----------------------------|
| Plan's Proportion of the Net Pension Liability/(Asset) | 0.0030827% | 0.0024560% | 0.0022864% |
| Plan's Proportionate Share of the Net Pension Liability/(Asset) | \$ 121,521 | \$ 85,321 | \$ 62,726 |
| Plan's Covered-Employee Payroll | \$ - | \$ - | \$ - |
| Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll | 0.00% | 0.00% | 0.00% |
| Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability | 76.78% | 75.87% | 87.20% |
| Plan's Proportionate Share of Aggregate Employer Contributions | \$ - | \$ - | \$ - |
| Schedule of Plan Contributions | | | |
| | <u>Fiscal Year 2016-17</u> | <u>Fiscal Year 2015-16</u> | <u>Fiscal Year 2014-15</u> |
| Actuarially Determined Contribution | \$ 5,974 | \$ 4,823 | \$ 3,126 |
| Contributions in Relation to the Actuarially Determined Contribution | (5,974) | (4,823) | (3,126) |
| Contribution Deficiency (Excess) | \$ - | \$ - | \$ - |
| Covered-Employee Payroll | \$ - | \$ - | \$ - |
| Contributions as a Percentage of Covered-Employee Payroll | 0.00% | 0.00% | 0.00% |

Notes to Schedule

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2016 as they have minimal cost impact.

Change in Assumptions: None

RUSSIAN RIVER FIRE PROTECTION DISTRICT
Notes to Required Supplementary Information
June 30, 2018

DRAFT

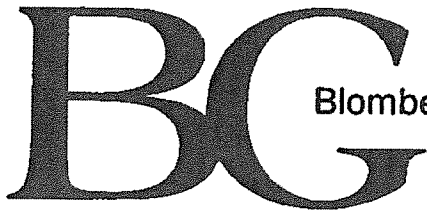
NOTE 1 - BUDGETARY INFORMATION

Annual budgets are adopted on a non-GAAP basis for all governmental funds. All annual appropriations lapse at fiscal year-end.

Before May 31, the proposed budget is presented to the board of directors for review. The board holds public hearings and final budget must be prepared and adopted no later than September 30.

The appropriated budget is prepared by character and subject. Transfers of appropriations between characters require the approval of the board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the character level. The board made several supplemental budgetary appropriations throughout the year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be appropriated and honored during the subsequent year. The District had no encumbrances outstanding at June 30, 2018.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Russian River Fire Protection District
Guerneville, CA

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of Russian River Fire Protection District as of and for the year ended June 30, 2018, which collectively comprise Russian River Fire Protection Services District's basic financial statements and have issued our report thereon dated November 27, 2018. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *the State Controller's Minimum Audit Requirements for California Special Districts*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the first preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weakness or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Internal Control Over Financial Reporting (Continued)

A significant deficiency is a deficiency or combination of control deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of the testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DRAFT

Blomberg & Griffin A.C.
Stockton, CA
November 27, 2018

APPROVAL OF MINUTES



RUSSIAN RIVER FIRE PROTECTION DISTRICT

P.O. Box 367 — Guerneville, CA 95446 — (707) 869-9089 — FAX: (707) 869-2811

BOARD OF DIRECTORS SPECIAL MEETING **Thursday, January 10, 2019 6:00 pm** **At the Fire Station ~ 14100 Armstrong Woods Rd., Guerneville** **MINUTES**

CALL TO ORDER/PLEDGE OF ALLEGIANCE/ROLL CALL:

President Weaver called the meeting to order at 6:00 p.m.; Director Weaver led the pledge of allegiance. Directors present: Wood, Butts, Limbert and Weaver. Director Jackson was absent.

APPROVAL OF AGENDA:

On a motion by Director Limbert, seconded by Director Butts the Agenda was approved as presented. VOTE: 4/0/1 (Director Jackson absent).

PUBLIC COMMENT:

Lois L: provided a brief introduction about her son Jordan L; he was unable to attend the meeting tonight but will be able to attend the February meeting.

Michael N: provided a copy of Sonoma Clean Power annual report to the Board; informed the Board of the program that is available to non-profit and local agencies on electric vehicles.

Linda P: District website is out of date, Directors names need to be updated. Conflict of interest concern/inappropriateness of new volunteer being related to a Board member.

Director Weaver shared legal advice he sought and received from CSDA regarding a volunteer being related to a Board member. CSDA's response stated a conflict could arise surrounding financial decisions; the Board member can recuse themselves to avoid the conflict of interest.

BOARD MEMBER COMMENT:

Director Weaver wished everyone a Happy New Year and thanked the Board for changing the meeting date on such short notice.

RE-ORGANIZATION OF BOARD:

On a motion by Director Limbert, seconded by Director Butts, the Board moved to not do a re-organization at this time and to keep the re-organization that occurred in December. VOTE: 4/0/1 (Director Jackson absent).

STAFF REPORT:

On a motion by Director Wood, seconded by Director Limbert, the Board moved to move #6 Staff Report to later on the Agenda (Captain Lantz was out of the station on a call). VOTE: 4/0/1 (Director Jackson absent).

CORRESPONDENCE:

LAFCO: Letter on new laws affecting special districts (website included).



RUSSIAN RIVER FIRE PROTECTION DISTRICT

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Director Wood stated it is best practice to keep the District website updated.

Lois L: the black background makes it hard to read.

Michael N: Cazadero CSD used godaddy.com to develop their website.

Ted C: suggested archiving the current website as a link on the new website to save content.

Linda P: Government code section 54954.2 states what is required to be on the website.

On a motion by Director Limbert, seconded by Director Wood, the Board moved to have AA Flowers meet with a community member as well as Jason Clopton to bring back suggestions; archive old site as a link. VOTE: 4/0/1 (Director Jackson absent).

RUSSIAN RIVER ALLIANCE REQUEST-AIR QUALITY SENSOR INSTALLMENT:

Discussion held regarding price (\$259.00 per monitor), location of monitor, installation, use of information and grant availability. Director Limbert will explore wireless internet requirement, power requirement and how the system works.

AMBULANCE DEVELOPMENTS:

Tabled to the February meeting.

INTERIM CHIEF UPDATE:

Director Weaver provided a report on Interim Fire Chief candidate #1, due to required documents not being submitted, candidate #1's background was unsuccessful. Discussion held regarding next steps.

Director Wood: agreement was if candidate #1 failed out for any reason, candidate #2 would be given a conditional offer. Serving community-talks have always been to go West.

Director Weaver: exploring options of shared services/annexation/consolidation going East wouldn't end or change the current discussions with Districts to our West.

Director Limbert: Quality EMS services, Windsor/Rincon Valley are established, could send message to the West County that consolidation is inevitable.

Ted C: Agreed with Director Limbert; statistics (EMS calls, demographics).

Anthony N: Service to the community won't change with either going West or East; staff wouldn't reduce.

Director Butts: In interest of timeline exploring every option is the best thing to do; supports Director Weaver meeting with Chief Heine and Supervisor Hopkins.

On a motion by Director Limbert, seconded by Director Butts, the Board moved to forgo the current hiring process of candidate #2 and to have Board President Weaver enter conversations with Rincon Valley/Windsor and Supervisor Hopkins. VOTE: 4/0/1 (Director Jackson absent).

REQUEST TO COUNTY FOR SUPPORT FUNDS-UPDATE:

Director Weaver provided a recap of the meeting with Jim Colangelo, Captains Wood and Cassady, Dave Franceschi and AA Flowers. Director Weaver shared draft letter explaining why Russian River Fire is requesting the \$80,000 as well as the request for additional paramedic staffing per Jim



RUSSIAN RIVER FIRE PROTECTION DISTRICT

P.O. Box 367 — Guerneville, CA 95446 — (707) 869-9089 — FAX: (707) 869-2811

Colangelo's suggestion. Discussion held regarding funding (one time or for multiple years, sustainability, limited term vs. regular full time, silver plan staffing and timeline of approval of funds. On a motion by Director Limbert, seconded by Director Wood, the Board moved to accept the letter as is and send out tomorrow. VOTE: 4/0/1 (Director Jackson absent).

STAFF REPORT:

Captain Lantz reported the District responded to just under 1900 calls in 2018 (majority medical calls), Captain Wood is working on ambulance financing (ambulance should arrive mid-February) and two firefighter/paramedic candidates are in the background/medical process.

APPROVAL OF MINUTES:

- a. **December 22, 2018 Regular meeting minutes:** On a motion by Director Wood, seconded by Director Butts the Board moved to approve the minutes as presented. VOTE: 3/0/2 (Director Jackson absent, Director Limbert abstain).
- b. **January 4, 2019 Special meeting minutes:** On a motion by Director Butts, seconded by Director Limbert, the Board moved to approve the minutes as presented. VOTE: 3/0/2 (Director Jackson absent, Director Wood abstain).

APPROVAL OF FINANCIAL INFORMATION:

On a motion by Director Wood, seconded by Director Butts, the Board moved to approve the financial information as presented. VOTE: 4/0/1 (Director Jackson).

RESPONSE FROM SONOMA COUNTY REDEVELOPMENT AGENCY:

Director Wood reviewed the response letter from the Sonoma County Redevelopment Agency.

CERT PROGRAM UPDATE:

Marilyn Fox provided a report on CERT activities, a field training/exercise will be conducted in July; another training will be in March or April. Training will replicate what could happen in our area. The HAMM group went to training, received call number, meets twice a month.

Michael N: asked if Russian River CERT has been in contact with Timber Cove CERT, Scott Farmer? No, not yet but Russian River has been in contact with Bodega Bay CERT.

Lois L: Guerneville Association meeting will take place on January 19, 2019 at the Guerneville Library; one member speaking at the meeting spends time in Chico and another member is a CERT member with additional training from FEMA.

REPORT FROM COMMITTEES:

- a. **Finance**-Did not meet, next meeting is February 11, 2019. Director Limbert requested for ambulance billing to be reviewed as it appears revenue is down 3% from this point last year.
- b. **Strategic Planning:** Did not meet.



RUSSIAN RIVER FIRE PROTECTION DISTRICT

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- c. **Russian River/Monte Rio:** Did not meet.
- d. **Evacuation Planning:** Did not meet.
- e. **Labor negotiations:** Did not meet.

Board will wait until all Directors are present to re-organize committees.

PUBLIC COMMENT:

Lois L: concerned about Supervisor Hopkins newspaper column implying our area is not preparing for a disaster; Lois provided information to Supervisor Hopkins regarding the work the evacuation planning committee has done (meetings, flyers, educational materials, etc.)

BOARD COMMENT:

Director Wood: Great so many citizens are so active in the committees/community.

ADJOURNMENT:

On a motion by Director Limbert, seconded by Director Butts the Board adjourned at 7:49 p.m.

VOTE: 4/0/1 (Director Jackson absent).

/s/ _____
Jason Weaver, President of Board

Date: _____

/s/ _____
Heidi Flowers, Interim Board Clerk

APPROVAL OF FINANCIAL INFORMATION

2:11 PM

02/06/19

Russian River Fire Protection District
Reconciliation Summary
105 · Bank of the West, Period Ending 01/31/2019

| | Jan 31, 19 |
|--|----------------------------|
| Beginning Balance | 1,397,802.67 |
| Cleared Transactions | |
| Checks and Payments - 34 items | -192,370.43 |
| Deposits and Credits - 5 items | 84,904.10 |
| Total Cleared Transactions | <u>-107,466.33</u> |
| Cleared Balance | <u><u>1,290,336.34</u></u> |
| Uncleared Transactions | |
| Checks and Payments - 19 items | -145,377.39 |
| Deposits and Credits - 1 item | 118,150.26 |
| Total Uncleared Transactions | <u>-27,227.13</u> |
| Register Balance as of 01/31/2019 | <u><u>1,263,109.21</u></u> |
| Ending Balance | 1,263,109.21 |

Russian River Fire Protection District
Reconciliation Detail
105 - Bank of the West, Period Ending 01/31/2019

| Type | Date | Num | Name | Clr | Amount | Balance |
|---------------------------------------|------------|-------|---------------------------|-----|--------------------|---------------------|
| Beginning Balance | | | | | | 1,397,802.67 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 34 items | | | | | | |
| Bill Pmt -Check | 11/30/2018 | 2368 | Shift Calendars | X | -351.05 | -351.05 |
| Bill Pmt -Check | 12/03/2018 | 2373 | Michael Elson | X | -220.00 | -571.05 |
| Bill Pmt -Check | 12/14/2018 | 2377 | FDAC EBA | X | -21,262.72 | -21,833.77 |
| Bill Pmt -Check | 12/14/2018 | 2383 | US Bank Corporate ... | X | -3,387.19 | -25,220.96 |
| Bill Pmt -Check | 12/14/2018 | 2385 | WEX Bank | X | -2,438.01 | -27,658.97 |
| Bill Pmt -Check | 12/14/2018 | 2379 | Russell Harris | X | -560.00 | -28,218.97 |
| Bill Pmt -Check | 12/14/2018 | 2380 | Russian River Roast... | X | -42.50 | -28,261.47 |
| Bill Pmt -Check | 12/26/2018 | 2387 | Collins Consulting | X | -3,800.00 | -32,061.47 |
| Bill Pmt -Check | 12/26/2018 | 2396 | Wittman Enterprises | X | -3,438.47 | -35,499.94 |
| Bill Pmt -Check | 12/26/2018 | 2388 | Kaiser Permanente | X | -1,437.00 | -36,936.94 |
| Bill Pmt -Check | 12/26/2018 | 2397 | Collins Consulting | X | -1,200.00 | -38,136.94 |
| Bill Pmt -Check | 12/26/2018 | 2390 | Michael Elson | X | -220.00 | -38,356.94 |
| Bill Pmt -Check | 12/26/2018 | 2391 | Preferred Alliance | X | -210.00 | -38,566.94 |
| Bill Pmt -Check | 12/26/2018 | 2389 | KME Fire Apparatus | X | -171.22 | -38,738.16 |
| Bill Pmt -Check | 12/26/2018 | 2394 | Sweetwater Springs ... | X | -95.25 | -38,833.41 |
| Bill Pmt -Check | 12/26/2018 | 2392 | Russian River Roast... | X | -85.00 | -38,918.41 |
| Bill Pmt -Check | 12/26/2018 | 2398 | Sweetwater Springs ... | X | -82.35 | -39,000.76 |
| Bill Pmt -Check | 12/26/2018 | 2393 | Santa Rosa Junior C... | X | -81.75 | -39,082.51 |
| Bill Pmt -Check | 12/26/2018 | 2399 | Sweetwater Springs ... | X | -74.95 | -39,157.46 |
| Bill Pmt -Check | 12/26/2018 | 2395 | True Value Hardware | X | -10.82 | -39,168.28 |
| Check | 01/02/2019 | EFT | Bank of the West | X | -20.00 | -39,188.28 |
| Bill Pmt -Check | 01/07/2019 | 2402 | FASIS | X | -24,938.00 | -64,126.28 |
| Bill Pmt -Check | 01/07/2019 | 2408 | US Bank Corporate ... | X | -4,267.29 | -68,393.57 |
| Bill Pmt -Check | 01/07/2019 | 2409 | WEX Bank | X | -1,974.74 | -70,368.31 |
| Bill Pmt -Check | 01/07/2019 | 2403 | Ferrell Gas | X | -749.07 | -71,117.38 |
| Bill Pmt -Check | 01/07/2019 | 2400 | Benedetti Tire Service | X | -579.38 | -71,696.76 |
| Bill Pmt -Check | 01/07/2019 | 2407 | TIAA Commercial Fi... | X | -189.94 | -71,886.70 |
| Bill Pmt -Check | 01/07/2019 | 2401 | Comcast | X | -106.65 | -71,993.35 |
| Bill Pmt -Check | 01/07/2019 | 2406 | Sonoma County Fire... | X | -50.00 | -72,043.35 |
| Bill Pmt -Check | 01/07/2019 | 2405 | Russian River Roast... | X | -42.50 | -72,085.85 |
| Bill Pmt -Check | 01/07/2019 | 2404 | JR's Auto Care Center | X | -34.58 | -72,120.43 |
| Deposit | 01/11/2019 | | Russian River Fire P... | X | -51,000.00 | -123,120.43 |
| Deposit | 01/28/2019 | | Russian River Fire P... | X | -47,100.00 | -170,220.43 |
| Deposit | 01/28/2019 | | Russian River Fire P... | X | -22,150.00 | -192,370.43 |
| Total Checks and Payments | | | | | -192,370.43 | -192,370.43 |
| Deposits and Credits - 5 items | | | | | | |
| Deposit | 01/02/2019 | | | X | 20.00 | 20.00 |
| Deposit | 01/11/2019 | | | X | 65,000.00 | 65,020.00 |
| Deposit | 01/16/2019 | | | X | 16,706.91 | 81,726.91 |
| Deposit | 01/25/2019 | | | X | 2,787.00 | 84,513.91 |
| Deposit | 01/28/2019 | | | X | 390.19 | 84,904.10 |
| Total Deposits and Credits | | | | | 84,904.10 | 84,904.10 |
| Total Cleared Transactions | | | | | -107,466.33 | -107,466.33 |
| Cleared Balance | | | | | -107,466.33 | 1,290,336.34 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 19 items | | | | | | |
| Bill Pmt -Check | 09/08/2015 | 1074 | Santa Rosa Memori... | | -214.68 | -214.68 |
| General Journal | 06/30/2017 | AJE1 | | | -115,521.00 | -115,735.68 |
| General Journal | 06/30/2017 | AJE12 | | | -295.00 | -116,030.68 |
| Bill Pmt -Check | 12/20/2017 | 1995 | Theresa Tognozzi | | -20.00 | -116,050.68 |
| Bill Pmt -Check | 10/11/2018 | 2316 | Occidental Voluntee... | | -15,000.00 | -131,050.68 |
| Bill Pmt -Check | 11/07/2018 | 2339 | R. Lantz | | -106.27 | -131,156.95 |
| Bill Pmt -Check | 01/24/2019 | 2421 | Gary Barner Investig... | | -5,821.00 | -136,977.95 |
| Bill Pmt -Check | 01/24/2019 | 2419 | Wittman Enterprises | | -3,374.20 | -140,352.15 |
| Bill Pmt -Check | 01/24/2019 | 2410 | Collins Consulting | | -1,200.00 | -141,552.15 |
| Bill Pmt -Check | 01/24/2019 | 2413 | KME Fire Apparatus | | -1,054.11 | -142,606.26 |
| Bill Pmt -Check | 01/24/2019 | 2415 | P G & E | | -862.90 | -143,469.16 |
| Bill Pmt -Check | 01/24/2019 | 2417 | Sonoma County Fire... | | -400.00 | -143,869.16 |
| Bill Pmt -Check | 01/24/2019 | 2414 | Myers Stevens & To... | | -330.00 | -144,199.16 |
| Bill Pmt -Check | 01/24/2019 | 2412 | Forestville Fire District | | -324.00 | -144,523.16 |

2:11 PM

02/06/19

Russian River Fire Protection District
Reconciliation Detail
105 - Bank of the West, Period Ending 01/31/2019

| Type | Date | Num | Name | Clr | Amount | Balance |
|--------------------------------------|------------|-------|------------------------|-----|--------------------|---------------------|
| Bill Pmt -Check | 01/24/2019 | 2420 | South Lake Tahoe F... | | -295.00 | -144,818.16 |
| Bill Pmt -Check | 01/24/2019 | 2418 | Stephano Mercieca | | -221.66 | -145,039.82 |
| Bill Pmt -Check | 01/24/2019 | 2411 | Discovery Office Sy... | | -147.57 | -145,187.39 |
| Bill Pmt -Check | 01/24/2019 | 2416 | Russian River Roast... | | -85.00 | -145,272.39 |
| Bill Pmt -Check | 01/30/2019 | 2422 | Sonoma County Fire... | | -105.00 | -145,377.39 |
| Total Checks and Payments | | | | | -145,377.39 | -145,377.39 |
| Deposits and Credits - 1 item | | | | | | |
| General Journal | 06/30/2017 | AJE11 | | | 118,150.26 | 118,150.26 |
| Total Deposits and Credits | | | | | 118,150.26 | 118,150.26 |
| Total Uncleared Transactions | | | | | -27,227.13 | -27,227.13 |
| Register Balance as of 01/31/2019 | | | | | -134,693.46 | 1,263,109.21 |
| Ending Balance | | | | | -134,693.46 | 1,263,109.21 |

BOW
Account Number: 037402933

Bank of the West
RR GEN FUND

USD

As of 01-31-2019

Feed Name: DEPR REPORT

Reconciled H3
2-6-19

Statement of Account
January 1, 2019 - January 31, 2019
Account Number: 037-402933
Page 1

RUSSIAN RIVER FIRE PROTECT DIST
PO BOX 367
GUERNEVILLE CA 95446 0367

For your protection:
Examine this statement promptly. Any discrepancy must be reported within 30 days. Consumer customers:
A discrepancy regarding an electronic payment or line of credit must be reported within 60 days.

CHOICE BUSINESS CHECKING 037-402933

RUSSIAN RIVER FIRE PROTECT DIST

| ACCOUNT SUMMARY | | EARNINGS SUMMARY | |
|-------------------|------------------|--------------------------------|----------------|
| Beginning Balance | \$1,397,802.67 ✓ | Interest this statement period | \$.00 |
| 4 Credits | 68,197.19 | Interest credited year-to-date | \$.00 |
| 1 Deposits | 16,706.91 | Interest credited prior year | \$.00 |
| 4 Withdrawals | -120,270.00 | Annual percentage yield earned | .00% |
| 30 Checks | -72,100.43 | Average monthly balance | \$1,373,548.15 |
| Ending Balance | \$1,290,336.34 ✓ | | |

ACCOUNT DETAIL

Credits

| Date | Amount | Description |
|--------------------------------------|-------------|---|
| 01/02 | \$20.00 ✓ | SERVICE CHG RE SERVICE CHG REBATE |
| | | VALUED CUSTOMER MONTHLY SERVICE CHARGE REBATE |
| 01/11 | 65,000.00 ✓ | ACCT TRNSFR CR |
| | | REFERENCE # 190111007709 ACCT TRNSF CR |
| | | SENDING BANK REFERENCE # AT20190111257864 |
| | | MDAL |
| 01/25 | 2,787.00 ✓ | ELECTRONIC DEP 36 TREAS 310 MISC PAY 012519 942168375360012 CTX |
| 01/28 | 390.19 ✓ | ELECTRONIC DEP 36 TREAS 310 MISC PAY 012819 942168375360012 CTX |
| 4 credits for a total of \$68,197.19 | | |

Deposits

| Date | Amount | Date | Amount |
|---------------------------------------|---------------|------|--------|
| 01/16 | \$16,706.91 ✓ | | |
| 1 deposits for a total of \$16,706.91 | | | |

Statement of Account
January 1, 2019 - January 31, 2019
Account Number: 037-402933
Page 2

RUSSIAN RIVER FIRE PROTECT DIST
PO BOX 367
GUERNEVILLE CA 95446 0367

Withdrawals

| Date | Amount | Description |
|------|--------|-------------|
|------|--------|-------------|

01/02 \$20.00 ✓ MONTHLY SVC CH MONTHLY SVC CHG
 PREVIOUS PERIOD ACTIVITY RESULTED IN MONTHLY SERVICE CHARGE
 01/11 51,000.00 ✓ OUTGOING WIRE OUTGOING WIRE
 REFERENCE # 190111007396 WIRE DEBIT
 SENDING BANK REFERENCE # WT19011101473946
 01/29 47,100.00 ✓ OUTGOING WIRE OUTGOING WIRE
 REFERENCE # 190129001998 WIRE DEBIT
 SENDING BANK REFERENCE # WT19012801518186
 01/31 22,150.00 ✓ OUTGOING WIRE OUTGOING WIRE
 REFERENCE # 190131007730 WIRE DEBIT
 SENDING BANK REFERENCE # WT19013101529748
 4 withdrawals for a total of \$120,270.00

MDAL

MDAL

Checks Paid

| Number | Date Paid | Amount | Number | Date Paid | Amount | Number | Date Paid | Amount |
|--------|-----------|-------------|--------|-----------|------------|--------|-----------|-------------|
| 2368 | 01/02 | 351.05 ✓ | 2390 | 01/18 | 220.00 ✓ | 2400 | 01/11 | 579.38 ✓ |
| 2373* | 01/18 | 220.00 ✓ | 2391 | 01/10 | 210.00 ✓ | 2401 | 01/15 | 106.65 ✓ |
| 2377* | 01/15 | 21,262.72 ✓ | 2392 | 01/15 | 85.00 ✓ | 2402 | 01/17 | 24,938.00 ✓ |
| 2379* | 01/04 | 560.00 ✓ | 2393 | 01/18 | 81.75 ✓ | 2403 | 01/16 | 749.07 ✓ |
| 2380 | 01/15 | 42.50 ✓ | 2394 | 01/10 | 95.25 ✓ | 2404 | 01/17 | 34.58 ✓ |
| 2383* | 01/15 | 3,387.19 ✓ | 2395 | 01/11 | 10.82 ✓ | 2405 | 01/15 | 42.50 ✓ |
| 2385* | 01/15 | 2,438.01 ✓ | 2396 | 01/15 | 3,438.47 ✓ | 2406 | 01/29 | 50.00 ✓ |
| 2387* | 01/14 | 3,800.00 ✓ | 2397 | 01/14 | 1,200.00 ✓ | 2407 | 01/14 | 189.94 ✓ |
| 2388 | 01/10 | 1,437.00 ✓ | 2398 | 01/10 | 82.35 ✓ | 2408 | 01/22 | 4,267.29 ✓ |
| 2389 | 01/14 | 171.22 ✓ | 2399 | 01/10 | 74.95 ✓ | 2409 | 01/15 | 1,974.74 ✓ |

30 checks for a total of \$72,100.43

* Break in check number sequence.

End of Statement

2:01 PM

02/06/19

Russian River Fire Protection District
Reconciliation Summary
108 - Ambulance Fund, Period Ending 01/31/2019

| | <u>Jan 31, 19</u> |
|--|-------------------------|
| Beginning Balance | 43,071.58 |
| Cleared Transactions | |
| Checks and Payments - 1 item | -65,000.00 |
| Deposits and Credits - 23 items | 58,283.46 |
| Total Cleared Transactions | <u>-6,716.54</u> |
| Cleared Balance | <u><u>36,355.04</u></u> |
| Register Balance as of 01/31/2019 | 36,355.04 |
| New Transactions | |
| Deposits and Credits - 2 items | 1,895.63 |
| Total New Transactions | <u>1,895.63</u> |
| Ending Balance | <u><u>38,250.67</u></u> |

Russian River Fire Protection District
Reconciliation Detail
108 - Ambulance Fund, Period Ending 01/31/2019

| Type | Date | Num | Name | Clr | Amount | Balance |
|--|------------|-----|-------------------------|-----|------------------|------------------|
| Beginning Balance | | | | | | 43,071.58 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 1 item | | | | | | |
| Deposit | 01/11/2019 | | Russian River Fire P... | X | -65,000.00 | -65,000.00 |
| Total Checks and Payments | | | | | -65,000.00 | -65,000.00 |
| Deposits and Credits - 23 items | | | | | | |
| Deposit | 01/02/2019 | | | X | 89.60 | 89.60 |
| Deposit | 01/02/2019 | | | X | 2,303.60 | 2,393.20 |
| Deposit | 01/02/2019 | | | X | 2,872.41 | 5,265.61 |
| Deposit | 01/04/2019 | | | X | 469.69 | 5,735.30 |
| Deposit | 01/04/2019 | | | X | 6,657.82 | 12,393.12 |
| Deposit | 01/07/2019 | | | X | 197.89 | 12,591.01 |
| Deposit | 01/09/2019 | | | X | 469.12 | 13,060.13 |
| Deposit | 01/09/2019 | | | X | 10,213.64 | 23,273.77 |
| Deposit | 01/11/2019 | | | X | 7,031.58 | 30,305.35 |
| Deposit | 01/16/2019 | | | X | 3,698.32 | 34,003.67 |
| Deposit | 01/17/2019 | | | X | 20.80 | 34,024.47 |
| Deposit | 01/18/2019 | | | X | 3,039.53 | 37,064.00 |
| Deposit | 01/22/2019 | | | X | 761.36 | 37,825.36 |
| Deposit | 01/23/2019 | | | X | 1,511.71 | 39,337.07 |
| Deposit | 01/23/2019 | | | X | 2,312.34 | 41,649.41 |
| Deposit | 01/24/2019 | | | X | 435.60 | 42,085.01 |
| Deposit | 01/25/2019 | | | X | 469.12 | 42,554.13 |
| Deposit | 01/25/2019 | | | X | 3,559.66 | 46,113.79 |
| Deposit | 01/28/2019 | | | X | 9,077.02 | 55,190.81 |
| Deposit | 01/29/2019 | | | X | 252.91 | 55,443.72 |
| Deposit | 01/30/2019 | | | X | 1,041.26 | 56,484.98 |
| Deposit | 01/31/2019 | | | X | 1.48 | 56,486.46 |
| Deposit | 01/31/2019 | | | X | 1,797.00 | 58,283.46 |
| Total Deposits and Credits | | | | | 58,283.46 | 58,283.46 |
| Total Cleared Transactions | | | | | -6,716.54 | -6,716.54 |
| Cleared Balance | | | | | -6,716.54 | 36,355.04 |
| Register Balance as of 01/31/2019 | | | | | -6,716.54 | 36,355.04 |
| New Transactions | | | | | | |
| Deposits and Credits - 2 items | | | | | | |
| Deposit | 02/04/2019 | | | | 158.16 | 158.16 |
| Deposit | 02/05/2019 | | | | 1,737.47 | 1,895.63 |
| Total Deposits and Credits | | | | | 1,895.63 | 1,895.63 |
| Total New Transactions | | | | | 1,895.63 | 1,895.63 |
| Ending Balance | | | | | -4,820.91 | 38,250.67 |

BOW
Account Number: 037429720

Bank of the West
RR AMB

USD

As of 01-31-2019

Feed Name: DEPR REPORT

Reconciled H3
2-6-19

Statement of Account
January 1, 2019 - January 31, 2019
Account Number: 037-429720
Page 1

RUSSIAN RIVER FIRE PROTECT DISTRICT
AMBULANCE ACCOUNT
PO BOX 367
GUERNEVILLE CA 95446 0367

For your protection:
Examine this statement promptly. Any discrepancy must be reported within 30 days. Consumer customers:
A discrepancy regarding an electronic payment or line of credit must be reported within 60 days.

MONEY MARKET PLUS - BUS 037-429720

RUSSIAN RIVER FIRE PROTECT DISTRICT
AMBULANCE ACCOUNT

ACCOUNT SUMMARY

| | |
|-------------------|---------------|
| Beginning Balance | \$43,071.58 ✓ |
| 12 Credits | 7,783.51 |
| 11 Deposits | 50,499.95 |
| 1 Withdrawals | -65,000.00 |
| 0 Checks | - .00 |
| Ending Balance | \$36,355.04 ✓ |

EARNINGS SUMMARY

| | |
|--------------------------------|-------------|
| Interest this statement period | \$1.48 |
| Interest credited year-to-date | \$1.48 |
| Interest credited prior year | \$27.75 |
| Annual percentage yield earned | .06% |
| Average monthly balance | \$30,119.21 |

ACCOUNT DETAIL

Credits

| Date | Amount | Description |
|-------|------------|--|
| 01/02 | \$89.60 ✓ | ELECTRONIC DEP BLUE CROSS CASC HCCLAIMPMT 010219 3389252149 CCD TRN*1*3389252149*1954331852\ |
| 01/02 | 2,303.60 ✓ | ELECTRONIC DEP ANTHEM-ASO HCCLAIMPMT 010219 EG35410676 CCD TRN*1*EG35410676*1953760980*999999999\ |
| 01/04 | 469.69 ✓ | ELECTRONIC DEP NORIDIAN N. CA HCCLAIMPMT 010419 1982604815 CCD TRN*1*893619741*1450173185~ |
| 01/07 | 197.89 ✓ | ELECTRONIC DEP QUALITY IMPROVEM HCCLAIMPMT 010719 EG35466481 CCD TRN*1*EG35466481*1953760980*999999999\ |
| 01/09 | 469.12 ✓ | ELECTRONIC DEP NORIDIAN N. CA HCCLAIMPMT 010919 1982604815 CCD TRN*1*893629647*1450173185~ |
| 01/17 | 20.80 ✓ | ELECTRONIC DEP QUALITY IMPROVEM HCCLAIMPMT 011719 EG35585950 CCD TRN*1*EG35585950*1953760980*999999999\ |
| 01/22 | 761.36 ✓ | ELECTRONIC DEP NORIDIAN N. CA HCCLAIMPMT 012219 1982604815 CCD |

Statement of Account
January 1, 2019 - January 31, 2019
Account Number: 037-429720
Page 2

RUSSIAN RIVER FIRE PROTECT DISTRICT
AMBULANCE ACCOUNT
PO BOX 367
GUERNEVILLE CA 95446 0367

Credits Continued

| Date | Amount | Description |
|------|--------|-------------|
|------|--------|-------------|

| | | | | | |
|-------|------------|---|---|------------------------------|-----|
| 01/23 | \$2,312.34 | ✓ | TRN*1*893667788*1450173185~ ELECTRONIC DEP NORIDIAN N. CA | HCCLAIMPMT 012319 1982604815 | CCD |
| 01/24 | 435.60 | ✓ | TRN*1*893672625*1450173185~ ELECTRONIC DEP NORIDIAN N. CA | HCCLAIMPMT 012419 1982604815 | CCD |
| 01/25 | 469.12 | ✓ | TRN*1*893678064*1450173185~ ELECTRONIC DEP NORIDIAN N. CA | HCCLAIMPMT 012519 1982604815 | CCD |
| 01/29 | 252.91 | ✓ | TRN*1*893682793*1450173185~ ELECTRONIC DEP BLUE CROSS CASC | HCCLAIMPMT 012919 3390660418 | CCD |
| 01/31 | 1.48 | ✓ | TRN*1*3390660418*1953760980\ INTEREST PAID INTEREST PAID | | |

12 credits for a total of \$7,783.51

Deposits

| Date | Amount | Date | Amount | Date | Amount |
|-------|------------|---------|------------|---------|------------|
| 01/02 | \$2,872.41 | ✓ 01/16 | \$3,698.32 | ✓ 01/29 | \$9,077.02 |
| 01/04 | 6,657.82 | ✓ 01/18 | 3,039.53 | ✓ 01/30 | 1,041.26 |
| 01/09 | 10,213.64 | ✓ 01/23 | 1,511.71 | ✓ 01/31 | 1,797.00 |
| 01/11 | 7,031.58 | ✓ 01/25 | 3,559.66 | | |

11 deposits for a total of \$50,499.95

Withdrawals

| Date | Amount | Description |
|-------|-------------|--|
| 01/11 | \$65,000.00 | ✓ ACCT TRNSFR DR ACCT TRNSFR DR REFERENCE # 190111007709 ACCT TRNSF DB SENDING BANK REFERENCE # AT20190111257864 |

1 withdrawal for a total of \$65,000.00

End of Statement

Russian River Fire Protection District
 Profit & Loss Budget vs. Actual
 July 1, 2018 through February 6, 2019

2:11 PM
 02/06/19
 Accrual Basis

| | TOTAL | | | | | | | | | | | | |
|--|-----------|-----------|-----------|------------|-----------|-------------|-----------|---------------|-----------------------|--------------|----------------|-------------|--|
| | Jul 18 | Aug 18 | Sep 18 | Oct 18 | Nov 18 | Dec 18 | Jan 19 | Feb 1 - 6, 19 | Jul 1, 18 - Feb 6, 19 | Budget | \$ Over Budget | % of Budget | |
| Income | | | | | | | | | | | | | |
| 10 - Taxes | | | | | | | | | | | | | |
| 1000 - Property Taxes - CY Secured | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 547,423.76 | 0.00 | 0.00 | 547,423.76 | 1,021,322.00 | -473,898.24 | 53.6% | |
| 1001 - CY Direct Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 281,900.27 | 0.00 | 0.00 | 281,900.27 | 553,105.00 | -271,204.73 | 50.97% | |
| 1004 - Property Tax-CY Secured-July | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 1007 - CY Direct Charges- July | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 1008 - RDA Increment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -266,690.85 | 0.00 | 0.00 | -266,690.85 | -510,000.00 | 243,309.15 | 52.29% | |
| 1011 - SB2557 Prop Tax Admin | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 78,070.57 | 0.00 | 0.00 | 78,070.57 | -7,000.00 | 7,000.00 | 0.0% | |
| 1014 - AB 1290 RDA Pass-Throughs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 183,019.82 | 0.00 | 0.00 | 183,019.82 | 357,000.00 | -173,980.18 | 56.7% | |
| 1017 - Residual Prop Tax-RPTTF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,187.46 | 0.00 | 0.00 | 5,187.46 | 18,000.00 | -12,812.54 | 28.82% | |
| 1020 - Property Taxes - CY Supp | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,209.59 | 0.00 | 0.00 | 30,209.59 | 28,000.00 | 2,209.59 | 107.89% | |
| 1040 - Property Taxes - CY Unsecured | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -485.33 | 0.00 | 0.00 | -485.33 | -550.00 | 64.67 | 88.24% | |
| 1042 - Cost Reim-Coil DEL CY UNS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,151.39 | 0.00 | 0.00 | 15,151.39 | 20,000.00 | -4,848.61 | 75.76% | |
| 1060 - Prop Taxes-PY, Secured | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -100.00 | 100.00 | 0.0% | |
| 1061 - PY Direct Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | -500.00 | 0.0% | |
| 1080 - Supplemental Prop Taxes-PY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,523.66 | 0.00 | 0.00 | 16,523.66 | 0.00 | 16,523.66 | 100.0% | |
| 1100 - Property Taxes - PY Unsecured | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 890,310.34 | 0.00 | 0.00 | 890,310.34 | 1,617,677.00 | -727,366.66 | 55.04% | |
| 1105 - 2017 Wildfire Tax Loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 10 - Taxes - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Total 10 - Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 71.09 | 0.00 | 0.00 | 71.09 | 400.00 | -328.91 | 17.77% | |
| 17 - Use of Money/Property | | | | | | | | | | | | | |
| 1700 - Interest on Pooled Cash | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 1705 - Unrealized Gains & Losses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 1760 - Other Interest Earnings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 1801 - Rent-Real Estate | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 17 - Use of Money/Property - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Total 17 - Use of Money/Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 71.09 | 0.00 | 0.00 | 71.09 | 400.00 | -328.91 | 17.77% | |
| 20 - Intergovernmental Revenues | | | | | | | | | | | | | |
| 2440 - ST-HOPTR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,800.00 | -6,800.00 | 0.0% | |
| 2500 - State Other Funding | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,843.94 | 14,452.86 | 0.00 | 54,296.80 | 39,800.00 | 14,496.80 | 136.42% | |
| 2930 - Special Districts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 2970 - RDA Asset Distribution | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 20 - Intergovernmental Revenues - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Total 20 - Intergovernmental Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,843.94 | 14,452.86 | 0.00 | 54,296.80 | 46,600.00 | 7,696.80 | 116.32% | |
| 30 - Charges for Services | | | | | | | | | | | | | |
| 3651 - Fire Control Services | -2,665.65 | 2,665.65 | 0.00 | 0.00 | 3,851.33 | 0.00 | 0.00 | 0.00 | 3,851.33 | 7,000.00 | -3,148.67 | 55.02% | |
| 3670 - Ambulance Billings | 53,461.59 | 76,025.80 | 47,702.38 | 68,384.92 | 53,019.52 | 52,150.72 | 61,549.17 | 1,895.63 | 414,209.73 | 725,000.00 | -310,790.27 | 57.13% | |
| 3700 - Copy/Transcribe Fees | 0.00 | 0.00 | 0.00 | 45.00 | 65.00 | 10.00 | 0.00 | 0.00 | 120.00 | 100.00 | 20.00 | 120.0% | |
| 3880 - Revenue Applic to PY-GEIRT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 30 - Charges for Services - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Total 30 - Charges for Services | 50,815.94 | 78,691.45 | 47,702.38 | 68,429.92 | 56,935.95 | 52,160.72 | 61,549.17 | 1,895.63 | 418,161.06 | 732,100.00 | -313,918.94 | 57.12% | |
| 40 - Miscellaneous Revenues | | | | | | | | | | | | | |
| 4010 - Surplus Property Sale | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 4015 - Interest Earned | 12.06 | 11.48 | 11.16 | 15.56 | 10.93 | 11.75 | 1.48 | 0.00 | 74.42 | 100.00 | -25.58 | 74.42% | |
| 4040 - Miscellaneous Revenue | | | | | | | | | | | | | |
| 4040 A - Jet Ski-TOT Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 4040 B - Holmatro Tools-TOT Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 4040 C - Holmatro-TOT GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 4040 D - Lexipol-GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 4040 E - RR/WR-GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 4040 F - Cont Ops-GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 4040 G - Radios-VFA Grant | 0.00 | 0.00 | 0.00 | 0.00 | 5,690.70 | 0.00 | 0.00 | 0.00 | 5,690.70 | 5,000.00 | 690.70 | 113.81% | |
| 4040 H - Shared Administrative Services | 0.00 | 0.00 | 0.00 | 2,937.18 | 4,520.46 | 1,346.52 | 6,011.25 | 0.00 | 14,715.41 | 0.00 | 14,715.41 | 100.0% | |
| 4040 I - TOT Mitigation (Amb. downpymen | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60,000.00 | -60,000.00 | 0.0% | |
| 4040 J - Recruitment/Retention Grant | 0.00 | 0.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100.0% | |

Russian River Fire Protection District
 Profit & Loss Budget vs. Actual
 July 1, 2018 through February 6, 2019

2:11 PM
 02/06/19
 Accrual Basis

| | Jul 18 | Aug 18 | Sep 18 | Oct 18 | Nov 18 | Dec 18 | Jan 19 | Feb 1 - 6, 19 | Jul 1, '18 - Feb 6, 19 | Budget | \$ Over Budget | % of Budget |
|---|------------|------------|------------|------------|------------|------------|------------|---------------|------------------------|--------------|----------------|-------------|
| 4040 - Miscellaneous Revenue - Other | | | | | | | | | | | | |
| Total 4040 - Miscellaneous Revenue | -30,000.00 | 30,000.00 | 0.00 | 336.64 | 10,000.00 | 309.04 | 0.00 | 0.00 | 10,645.68 | 17,000.00 | -6,354.32 | 62.52% |
| 4100 - Workers' Comp Insurance Refund | -30,000.00 | 30,000.00 | 0.00 | 103,173.82 | 20,211.16 | 1,655.56 | 6,011.25 | 0.00 | 131,051.79 | 82,000.00 | 49,051.79 | 159.82% |
| 4102 - Donations/Reimbursements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4106 - Refunds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4109 - Outdate/Cancel Warrants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4116 - Insurance Reimbursement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4128 - Reimbursements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4128 B - Reimb. 15116 Dispatch Fee GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4128 - Reimbursements - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 4128 - Reimbursements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 40 - Miscellaneous Revenues - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 40 - Miscellaneous Revenues | -29,997.94 | 30,011.48 | 11.16 | 103,189.38 | 20,222.09 | 1,667.31 | 6,012.73 | 0.00 | 131,126.21 | 82,100.00 | 49,026.21 | 159.72% |
| Total Income | 20,829.00 | 108,702.93 | 47,713.54 | 171,619.30 | 77,157.94 | 984,053.40 | 82,014.76 | 1,895.53 | 1,493,985.50 | 2,478,877.00 | -984,891.50 | 60.27% |
| Cost of Goods Sold | | | | | | | | | | | | |
| 50000 - Cost of Goods Sold | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total COGS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Gross Profit | 20,829.00 | 108,702.93 | 47,713.54 | 171,619.30 | 77,157.94 | 984,053.40 | 82,014.76 | 1,895.53 | 1,493,985.50 | 2,478,877.00 | -984,891.50 | 60.27% |
| Expense | | | | | | | | | | | | |
| 50 - Salaries/Employment Benefits | | | | | | | | | | | | |
| 5910 - Perm Positions - LOC BDS | 91,441.26 | 84,738.40 | 76,938.90 | 93,496.31 | 84,362.19 | 77,781.08 | 78,479.63 | 12,863.30 | 600,101.07 | 1,121,525.00 | -521,423.93 | 53.51% |
| 5911 - Extra Help-LOC BDS | 0.00 | 368.58 | 1,166.16 | -178.92 | 4,934.00 | 6,612.86 | 7,590.28 | 122.40 | 20,615.36 | 2,000.00 | 18,615.36 | 1,030.77% |
| 5912 - Overtime-LOC BDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,027.00 | -3,027.00 | 0.0% |
| 5912 B - Region 5 Lovipol GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 256,973.00 | -256,973.00 | 76.55% |
| 5912 - Overtime-LOC BDS - Other | 20,960.99 | 43,365.71 | 31,336.92 | 28,822.99 | 37,423.09 | 20,435.43 | 14,367.20 | 0.00 | 196,712.33 | 260,000.00 | -63,287.67 | 75.66% |
| Total 5912 - Overtime-LOC BDS | 20,960.99 | 43,365.71 | 31,336.92 | 28,822.99 | 37,423.09 | 20,435.43 | 14,367.20 | 0.00 | 196,712.33 | 260,000.00 | -63,287.67 | 75.66% |
| 5914 - Premium Pay-LOC BDS | 0.00 | 103.44 | 200.34 | 0.00 | 34,230.27 | 2,932.78 | 2,832.78 | 0.00 | 40,199.61 | 37,590.00 | 2,609.61 | 107.06% |
| 5919 - Agency Extra Help-LOC BDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 5922 - FICA Retirement-LOC BDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5923 - PERS-LOC BDS | 108,761.49 | 12,078.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5924 - Medicare - LOC BDS | 1,473.41 | 1,808.19 | 1,647.87 | 1,491.02 | 2,168.53 | 1,549.23 | 2,076.59 | 0.00 | 184,036.63 | 252,000.00 | -67,963.37 | 73.03% |
| 5930 - Health Insurance - LOC BDS | 15,350.12 | -971.70 | 16,109.86 | 16,841.87 | 30,180.19 | 17,925.77 | -1,638.98 | 0.00 | 12,214.84 | 20,300.00 | -8,085.16 | 60.17% |
| 5931 - Disability Insurance-LOC BDS | 0.00 | 330.00 | 330.00 | 330.00 | 330.00 | 330.00 | 330.00 | 0.00 | 95,797.13 | 211,400.00 | -115,602.87 | 45.32% |
| 5932 - Dental Insurance - LOC BDS | 1,913.81 | 0.00 | 2,137.95 | 2,025.88 | 3,715.55 | 2,962.89 | 0.00 | 0.00 | 1,980.00 | 4,000.00 | -2,020.00 | 49.5% |
| 5933 - Life Insurance | 105.10 | -49.00 | 60.70 | 56.40 | 158.90 | 56.10 | -49.00 | 0.00 | 11,856.07 | 25,350.00 | -13,493.93 | 46.77% |
| 5934 - Vision Insurance - LOC BDS | 183.99 | 0.00 | 207.93 | 195.96 | 356.01 | 197.27 | 0.00 | 0.00 | 341.20 | 500.00 | -158.80 | 68.24% |
| 5935 - Unemployment Insurance LOC BDS | 36.84 | 6.36 | 13.65 | 72.54 | 15.33 | 24.90 | 1,433.30 | 0.00 | 1,602.92 | 2,000.00 | -397.08 | 80.15% |
| 5940 - Workers' Comp-LOC BDS | 24,938.00 | 0.00 | 0.00 | 24,938.00 | 0.00 | 0.00 | 0.00 | 0.00 | 74,814.00 | 105,000.00 | -30,186.00 | 71.25% |
| 50 - Salaries/Employment Benefits - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 50 - Salaries/Employment Benefits | 265,165.01 | 141,778.96 | 132,150.28 | 191,010.28 | 214,252.33 | 129,808.30 | 142,504.10 | 24,745.06 | 1,241,412.32 | 2,046,575.00 | -805,162.68 | 60.66% |
| 60 - Services/Supplies | | | | | | | | | | | | |
| 6021 - Uniform Expense | 925.00 | 2,664.31 | 120.96 | 1,683.47 | 925.00 | 1,850.00 | 1,146.66 | 0.00 | 9,315.40 | 18,900.00 | -9,584.60 | 49.29% |
| 6022 - Safety Clothing | -5,827.47 | 5,827.47 | 0.00 | 0.00 | 274.03 | 0.00 | 0.00 | 0.00 | 274.03 | 15,000.00 | -14,725.97 | 1.83% |
| 6040 - Communications | 0.00 | 15.08 | 1,270.59 | 500.57 | 945.80 | 15.08 | 15.08 | 0.00 | 2,762.20 | 5,200.00 | -2,437.80 | 53.12% |
| 6048 - Cell Phone Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6060 - Food | 162.50 | 213.19 | 178.19 | 523.36 | 620.68 | 360.81 | 241.27 | 0.00 | 2,300.00 | 3,500.00 | -1,200.00 | 65.71% |
| 6080 - Household Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6080 C - Recliners- GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6080 D - Mattresses- GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6080 E - Dining Table/Chairs-GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6080 - Household Expense - Other | 0.00 | 208.74 | 1,638.76 | 459.30 | 188.99 | 267.95 | 117.10 | 0.00 | 2,860.84 | 5,250.00 | -2,389.16 | 54.87% |
| Total 6080 - Household Expense | 0.00 | 208.74 | 1,638.76 | 459.30 | 188.99 | 267.95 | 117.10 | 0.00 | 2,860.84 | 5,250.00 | -2,389.16 | 54.87% |
| 6100 - Insurance | 33,787.00 | 199.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,986.00 | 33,787.00 | 199.00 | 100.59% |
| 6140 - Maintenance Equipment | 0.00 | 2,084.55 | 1,515.96 | 1,328.03 | 2,201.52 | 257.16 | 2,682.61 | 0.00 | 10,069.73 | 25,000.00 | -14,930.27 | 40.28% |

Russian River Fire Protection District
 Profit & Loss Budget vs. Actual
 July 1, 2018 through February 6, 2019

2:11 PM
 02/06/19
 Accrual Basis

| | Jul 18 | Aug 18 | Sep 18 | Oct 18 | Nov 18 | Dec 18 | Jan 19 | Feb 1 - 6, 19 | Jul 1, 18 - Feb 6, 19 | Budget | \$ Over Budget | % of Budget |
|--|-----------|----------|----------|-----------|----------|----------|----------|---------------|-----------------------|------------|----------------|-------------|
| 6149 - Maintenance-Radio | 0.00 | 7,088.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,088.89 | 10,000.00 | -2,911.11 | 70.89% |
| 6149 A - VFA Grant (Radios) | 0.00 | 0.00 | 0.00 | 329.10 | 0.00 | 0.00 | 0.00 | 0.00 | 329.10 | 4,500.00 | -4,170.90 | 7.31% |
| 6149 - Maintenance-Radio - Other | 0.00 | 7,088.89 | 0.00 | 329.10 | 0.00 | 0.00 | 0.00 | 0.00 | 7,417.99 | 14,500.00 | -7,082.01 | 51.16% |
| Total 6149 - Maintenance-Radio | 0.00 | 7,088.89 | 0.00 | 329.10 | 0.00 | 0.00 | 0.00 | 0.00 | 7,417.99 | 14,500.00 | -7,082.01 | 51.16% |
| 6180 - Maint-Bldgs/Imp | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6180 G - Roof Repair App Bay- GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6180 H - Roof Replacement LQ-GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6180 - Maint-Bldgs/Imp - Other | 0.00 | 466.04 | 0.00 | 2,000.00 | 96.95 | 1,343.68 | 0.00 | 0.00 | 3,906.67 | 7,000.00 | -3,093.33 | 55.81% |
| Total 6180 - Maint-Bldgs/Imp | 0.00 | 466.04 | 0.00 | 2,000.00 | 96.95 | 1,343.68 | 0.00 | 0.00 | 3,906.67 | 7,000.00 | -3,093.33 | 55.81% |
| 6281 - Medical Supplies | 690.00 | 2,521.89 | 3,244.33 | 2,551.91 | 1,753.36 | 2,332.29 | 1,879.02 | 0.00 | 14,282.80 | 30,000.00 | -15,717.20 | 47.61% |
| 6280 - Memberships | 0.00 | 128.67 | 0.00 | 0.00 | 1,371.18 | 116.00 | 450.00 | 0.00 | 2,755.85 | 2,550.00 | 205.85 | 108.07% |
| 6400 - Office Expense | 0.00 | 391.79 | 453.20 | 714.88 | 825.61 | 1,064.49 | 581.29 | 0.00 | 4,031.26 | 5,000.00 | -968.74 | 80.63% |
| 6405 - Over/Short | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6410 - Postage | 0.00 | 144.98 | 9.32 | 100.00 | 0.00 | 11.93 | 100.00 | 0.00 | 366.23 | 500.00 | -133.77 | 73.25% |
| 6415 - Books/Periodicals | 60.00 | 0.00 | 421.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 481.69 | 600.00 | -118.31 | 80.28% |
| 6457 - Computer Charges | 1,133.60 | 1,200.00 | 2,183.20 | 1,766.80 | 2,966.80 | 1,766.80 | 1,200.00 | 0.00 | 12,217.20 | 21,200.00 | -8,982.80 | 57.63% |
| 6461 - Supplies/Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6600 - Professional/Special Services | 5,562.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,562.00 | 7,729.00 | -2,167.00 | 71.96% |
| 6600 L - Lexipol-GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,918.00 | -11,918.00 | 0.0% |
| 6600 M - Grant Writing-GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,858.00 | -10,858.00 | 0.0% |
| 6600 N - RR/MR Coll | 0.00 | 0.00 | 0.00 | 0.00 | 3,318.21 | 0.00 | 3,847.20 | 0.00 | 7,165.41 | 60,000.00 | -52,834.59 | 86.59% |
| 6600 O - Recruitment/Retention Grant | 0.00 | 0.00 | 0.00 | 60,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60,000.00 | 100,000.00 | -40,000.00 | 60.00% |
| 6600 - Professional/Special Services - Other | 7,940.00 | 314.78 | 127.38 | 590.17 | 263.44 | 718.79 | 5,964.28 | 0.00 | 15,918.84 | 11,250.00 | 4,668.84 | 141.5% |
| Total 6600 - Professional/Special Services | 13,502.00 | 314.78 | 127.38 | 60,590.17 | 3,581.85 | 718.79 | 9,811.48 | 0.00 | 88,646.25 | 41,755.00 | 46,891.25 | 212.3% |
| 6614 - Laboratory Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6616 - Data Processing Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6621 - County Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6626 - Dispatch Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| 6640 - Contract Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | -500.00 | 0.0% |
| 6681 - Connectivity | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6687 - LAFCO Charges | 4,885.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,885.00 | 4,885.00 | 0.00 | 100.0% |
| 6610 - Legal Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6610 B - RR/MR Collaboration-GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| 6610 - Legal Services - Other | -2,753.00 | 2,753.00 | 0.00 | 0.00 | 2,575.00 | 0.00 | 0.00 | 0.00 | 2,575.00 | 10,000.00 | -7,425.00 | 25.75% |
| Total 6610 - Legal Services | -2,753.00 | 2,753.00 | 0.00 | 0.00 | 2,575.00 | 0.00 | 0.00 | 0.00 | 2,575.00 | 16,000.00 | -13,425.00 | 16.09% |
| 6630 - Audit/Accounting Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,325.00 | -6,325.00 | 0.0% |
| 6634 - Bank Fees | 45.00 | 30.00 | 280.00 | 15.00 | 45.00 | 30.00 | 45.00 | 0.00 | 490.00 | 1,000.00 | -510.00 | 49.0% |
| 6654 - Medical Exams | 0.00 | 1,543.00 | 0.00 | 0.00 | 115.00 | 1,647.00 | 0.00 | 0.00 | 3,305.00 | 3,100.00 | 205.00 | 106.61% |
| 6666 - Ambulance Charges | 0.00 | 3,463.30 | 0.00 | 5,112.43 | 7,507.94 | 3,438.47 | 3,374.20 | 0.00 | 22,896.34 | 52,000.00 | -29,103.66 | 44.03% |
| 6695 - Immunizations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6800 - Public/Legal Notices | 162.50 | 0.00 | 195.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 357.50 | 500.00 | -142.50 | 71.5% |
| 6820 - Rents/Leases Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -500.00 | 0.0% |
| 6840 - Rents/Leases - Bldgs Imp | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6880 - Small Tools/Instruments | 0.00 | 0.00 | 0.00 | 0.00 | 87.45 | 0.00 | 0.00 | 0.00 | 87.45 | 1,000.00 | -912.55 | 8.75% |
| 6881 - Safety Equipment | 0.00 | 587.12 | 51.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 639.02 | 2,000.00 | -1,360.98 | 31.95% |
| 6883 - Fire Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6883 C - Holmatro Tools-TOT GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6883 D - Hose, etc.-1516 Dispatch GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6883 - Fire Equipment - Other | 0.00 | 975.00 | 16.33 | 0.00 | 2,215.55 | 0.00 | 0.00 | 0.00 | 3,206.88 | 2,000.00 | 1,206.88 | 160.34% |
| Total 6883 - Fire Equipment | 0.00 | 975.00 | 16.33 | 0.00 | 2,215.55 | 0.00 | 0.00 | 0.00 | 3,206.88 | 2,000.00 | 1,206.88 | 160.34% |
| 7000 - Special Departmental Exp | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7005 - Election Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7022 - Public Relations Exp | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 7051 - Refunds | 0.00 | 0.00 | 0.00 | 0.00 | 70.00 | 560.00 | 0.00 | 0.00 | 630.00 | 8,500.00 | -7,870.00 | 7.41% |

Russian River Fire Protection District
 Profit & Loss Budget vs. Actual
 July 1, 2018 through February 6, 2019

2:11 PM
 02/06/19
 Accrual Basis

| | TOTAL | | | | | | | | | | | |
|---|-------------|------------|------------|-------------|-------------|------------|------------|---------------|------------------------|--------------|----------------|-------------|
| | Jul 18 | Aug 18 | Sep 18 | Oct 18 | Nov 18 | Dec 18 | Jan 19 | Feb 1 - 6, 19 | Jul 1, '18 - Feb 6, 19 | Budget | \$ Over Budget | % of Budget |
| 7053 - License Fees | 10.00 | 0.00 | 0.00 | 28,750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,000.00 | 2,750.00 | 110.62% |
| 7120 - Training in-Service | 3,077.00 | -950.00 | 175.00 | 0.00 | 195.00 | 198.75 | 619.00 | 0.00 | 0.00 | 12,000.00 | -8,695.25 | 27.54% |
| 7123 - Training - Management | 0.00 | 349.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | -2,651.00 | 11.63% |
| 7131 - Tuition/Textbook/Taxable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7201 - Gas/Oil | 0.00 | 2,270.29 | 1,942.48 | 1,547.33 | 1,974.93 | 2,486.13 | 1,974.74 | 0.00 | 0.00 | 21,500.00 | -9,304.10 | 56.73% |
| 7300 - Transportation/Travel | 0.00 | 26.85 | 0.00 | 333.43 | 1,305.94 | 661.09 | 0.00 | 0.00 | 0.00 | 3,000.00 | -571.69 | 77.61% |
| 7320 - Utilities | 106.65 | 1,169.35 | 389.92 | 1,794.06 | 587.98 | 662.60 | 2,464.34 | 0.00 | 0.00 | 18,000.00 | -10,825.10 | 38.86% |
| 7330 - Sanitation | 0.00 | 0.00 | 0.00 | 0.00 | 1,119.60 | 0.00 | 0.00 | 0.00 | 0.00 | 2,200.00 | -1,080.40 | 50.89% |
| 7390 - Water/Sewer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7900 - Principal Payments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7910 - Principal Payments- LT Debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,991.00 | -22,991.00 | 0.0% |
| 7920 - Interest Paid | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7930 - Interest on LT Debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,240.00 | -1,240.00 | 0.0% |
| 60 - Services/Supplies - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 60 - Services/Supplies | 49,865.78 | 35,676.29 | 14,214.11 | 110,099.84 | 33,551.96 | 19,789.02 | 26,701.79 | 0.00 | 289,998.79 | 442,983.00 | -152,984.21 | 65.47% |
| 85 - Capital Assets | | | | | | | | | | | | |
| 8560 - Equipment | | | | | | | | | | | | |
| 8560 A - Holmatro Tools-TOT Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8560 B - Heart Monitor | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8560 C - Engine Grant | 0.00 | 69.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 69.95 | 0.00 | 69.95 | 100.0% |
| 8560 D - Jet SK-TOT Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8560 E - Equipment-Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8560 F - TOT Mitigation (Amb. downpaysmen | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60,000.00 | -60,000.00 | 0.0% |
| 8560 G - Strategic Plan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,000.00 | -35,000.00 | 0.0% |
| 8560 - Equipment - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 8560 - Equipment | 0.00 | 69.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 69.95 | 95,000.00 | -94,930.05 | 0.07% |
| 85 - Capital Assets - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 85 - Capital Assets | 0.00 | 69.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 69.95 | 95,000.00 | -94,930.05 | 0.07% |
| 90 - Appropriations for Cont | | | | | | | | | | | | |
| 9000 - Unanticipated Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 90 - Appropriations for Cont - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 90 - Appropriations for Cont | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9100 - Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Expense | 315,130.79 | 177,525.20 | 146,364.39 | 301,110.12 | 247,804.29 | 149,597.32 | 169,205.89 | 24,743.06 | 1,531,481.06 | 2,984,588.00 | -1,453,076.94 | 59.26% |
| Net Income | -294,302.79 | -83,822.27 | -93,850.85 | -129,490.82 | -170,846.35 | -84,456.08 | -87,191.13 | -22,847.83 | -37,495.56 | -105,651.00 | 68,185.44 | 38.49% |

Russian River Fire Protection District
Check Detail
January 7, 2019

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|-----------------|------|------------|------------------------|------|------------------------|-------------|-----------------|
| Bill Pmt -Check | 2400 | 01/07/2019 | Benedetti Tire Serv... | | 105 · Bank of the ... | | -579.38 |
| Bill | | 01/07/2019 | | | 6140 · Maintenance ... | -579.38 | 579.38 |
| TOTAL | | | | | | -579.38 | 579.38 |
| Bill Pmt -Check | 2401 | 01/07/2019 | Comcast | | 105 · Bank of the ... | | -106.65 |
| Bill | | 01/07/2019 | | | 7320 · Utilities | -106.65 | 106.65 |
| TOTAL | | | | | | -106.65 | 106.65 |
| Bill Pmt -Check | 2402 | 01/07/2019 | FASIS | | 105 · Bank of the ... | | -24,938.00 |
| Bill | | 01/07/2019 | | | 5940 · Workers' Co... | -24,938.00 | 24,938.00 |
| TOTAL | | | | | | -24,938.00 | 24,938.00 |
| Bill Pmt -Check | 2403 | 01/07/2019 | Ferrell Gas | | 105 · Bank of the ... | | -749.07 |
| Bill | | 01/07/2019 | | | 7320 · Utilities | -749.07 | 749.07 |
| TOTAL | | | | | | -749.07 | 749.07 |
| Bill Pmt -Check | 2404 | 01/07/2019 | JR's Auto Care Cen... | | 105 · Bank of the ... | | -34.58 |
| Bill | | 01/07/2019 | | | 6140 · Maintenance ... | -34.58 | 34.58 |
| TOTAL | | | | | | -34.58 | 34.58 |
| Bill Pmt -Check | 2405 | 01/07/2019 | Russian River Roa... | | 105 · Bank of the ... | | -42.50 |
| Bill | | 01/07/2019 | | | 6060 · Food | -42.50 | 42.50 |
| TOTAL | | | | | | -42.50 | 42.50 |
| Bill Pmt -Check | 2406 | 01/07/2019 | Sonoma County Fir... | | 105 · Bank of the ... | | -50.00 |
| Bill | | 01/07/2019 | | | 6280 · Memberships | -50.00 | 50.00 |
| TOTAL | | | | | | -50.00 | 50.00 |

Russian River Fire Protection District
Check Detail
January 7, 2019

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|-----------------|------|------------|----------------------|------|-------------------------|-------------|-----------------|
| Bill Pmt -Check | 2407 | 01/07/2019 | TIAA Commercial F... | | 105 · Bank of the ... | -189.94 | -189.94 |
| Bill | | 01/07/2019 | | | 6400 · Office Expense | -189.94 | 189.94 |
| TOTAL | | | | | | -189.94 | 189.94 |
| Bill Pmt -Check | 2408 | 01/07/2019 | US Bank Corporate... | | 105 · Bank of the ... | | -4,267.29 |
| Bill | | 01/07/2019 | | | 6500 · Professional/... | -9.99 | 9.99 |
| | | | | | 6400 · Office Expense | -203.60 | 203.60 |
| | | | | | 6410 · Postage | -100.00 | 100.00 |
| | | | | | 6080 · Household E... | -76.93 | 76.93 |
| | | | | | 6500 · Professional/... | -87.50 | 87.50 |
| | | | | | 6500 · Professional/... | -35.80 | 35.80 |
| | | | | | 6400 · Office Expense | -40.18 | 40.18 |
| | | | | | 7320 · Utilities | -710.31 | 710.31 |
| | | | | | 7320 · Utilities | -35.41 | 35.41 |
| | | | | | 6080 · Household E... | -40.17 | 40.17 |
| | | | | | 6500 · Professional/... | -9.99 | 9.99 |
| | | | | | 6040 · Communicati... | -15.08 | 15.08 |
| | | | | | 6261 · Medical Supp... | -1,879.02 | 1,879.02 |
| | | | | | 6060 · Food | -8.77 | 8.77 |
| | | | | | 6140 · Maintenance ... | -1,014.54 | 1,014.54 |
| TOTAL | | | | | | -4,267.29 | 4,267.29 |
| Bill Pmt -Check | 2409 | 01/07/2019 | WEX Bank | | 105 · Bank of the ... | | -1,974.74 |
| Bill | | 01/07/2019 | | | 7201 · Gas/Oil | -1,974.74 | 1,974.74 |
| TOTAL | | | | | | -1,974.74 | 1,974.74 |

Russian River Fire Protection District
Check Detail
January 24 - 25, 2019

1:53 PM
01/25/19

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|-----------------|------|------------|-------------------------|------|--------------------------|-------------|-----------------|
| Bill Pmt -Check | 2410 | 01/24/2019 | Collins Consulting | | 105 · Bank of the ... | | -1,200.00 |
| Bill | | 01/24/2019 | | | 6457 · Computer Ch... | -1,200.00 | 1,200.00 |
| TOTAL | | | | | | -1,200.00 | 1,200.00 |
| Bill Pmt -Check | 2411 | 01/24/2019 | Discovery Office S... | | 105 · Bank of the ... | | -147.57 |
| Bill | | 01/24/2019 | | | 6400 · Office Expense | -147.57 | 147.57 |
| TOTAL | | | | | | -147.57 | 147.57 |
| Bill Pmt -Check | 2412 | 01/24/2019 | Forestville Fire Dis... | | 105 · Bank of the ... | | -324.00 |
| Bill | | 01/24/2019 | | | 7120 · Training in-S... | -324.00 | 324.00 |
| TOTAL | | | | | | -324.00 | 324.00 |
| Bill Pmt -Check | 2413 | 01/24/2019 | KME Fire Apparatus | | 105 · Bank of the ... | | -1,054.11 |
| Bill | | 01/24/2019 | | | 6140 · Maintenance ... | -496.32 | 496.32 |
| | | | | | 6140 · Maintenance ... | -557.79 | 557.79 |
| TOTAL | | | | | | -1,054.11 | 1,054.11 |
| Bill Pmt -Check | 2414 | 01/24/2019 | Myers Stevens & T... | | 105 · Bank of the ... | | -330.00 |
| Bill | | 01/24/2019 | | | 5931 · Disability Ins... | -330.00 | 330.00 |
| TOTAL | | | | | | -330.00 | 330.00 |
| Bill Pmt -Check | 2415 | 01/24/2019 | P G & E | | 105 · Bank of the ... | | -862.90 |
| Bill | | 01/24/2019 | | | 7320 · Utilities | -862.90 | 862.90 |
| TOTAL | | | | | | -862.90 | 862.90 |
| Bill Pmt -Check | 2416 | 01/24/2019 | Russian River Roa... | | 105 · Bank of the ... | | -85.00 |
| Bill | | 01/24/2019 | | | 6060 · Food | -85.00 | 85.00 |
| TOTAL | | | | | | -85.00 | 85.00 |

Russian River Fire Protection District
Check Detail
January 24 - 25, 2019

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|-----------------|------|------------|------------------------|------|-------------------------|-------------|-----------------|
| Bill Pmt -Check | 2417 | 01/24/2019 | Sonoma County Fir... | | 105 · Bank of the ... | -400.00 | -400.00 |
| Bill | | 01/24/2019 | | | 6280 · Memberships | -400.00 | 400.00 |
| TOTAL | | | | | | -400.00 | 400.00 |
| Bill Pmt -Check | 2418 | 01/24/2019 | Stephano Mercieca | | 105 · Bank of the ... | -221.66 | -221.66 |
| Bill | | 01/24/2019 | | | 6021 · Uniform Expe... | -221.66 | 221.66 |
| TOTAL | | | | | | -221.66 | 221.66 |
| Bill Pmt -Check | 2419 | 01/24/2019 | Wittman Enterprises | | 105 · Bank of the ... | -3,374.20 | -3,374.20 |
| Bill | | 01/24/2019 | | | 6666 · Ambulance C... | -3,374.20 | 3,374.20 |
| TOTAL | | | | | | -3,374.20 | 3,374.20 |
| Bill Pmt -Check | 2420 | 01/24/2019 | South Lake Tahoe ... | | 105 · Bank of the ... | -295.00 | -295.00 |
| Bill | | 01/24/2019 | | | 7120 · Training in-S... | -295.00 | 295.00 |
| TOTAL | | | | | | -295.00 | 295.00 |
| Bill Pmt -Check | 2421 | 01/24/2019 | Gary Barner Investi... | | 105 · Bank of the ... | -5,821.00 | -5,821.00 |
| Bill | | 01/24/2019 | | | 6500 · Professional/... | -1,255.00 | 1,255.00 |
| | | | | | 6500 · Professional/... | -1,541.00 | 1,541.00 |
| | | | | | 6500 · Professional/... | -1,485.00 | 1,485.00 |
| | | | | | 6500 · Professional/... | -1,540.00 | 1,540.00 |
| TOTAL | | | | | | -5,821.00 | 5,821.00 |

Russian River Fire Protection District
Check Detail
 January 30, 2019

11:19 AM
 01/30/19

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|-----------------|------|------------|----------------------|------|-----------------------|-------------|-----------------|
| Bill Pmt -Check | 2422 | 01/30/2019 | Sonoma County Fir... | | 105 · Bank of the ... | | -105.00 |
| Bill | | 01/30/2019 | | | 6060 · Food | -105.00 | 105.00 |
| TOTAL | | | | | | -105.00 | 105.00 |

Russian River Fiscal Year 2018-2019

| | CHARGES | MCARE WRITE DOWNS | MCAL WRITE DOWNS | OTHER CONTRACTUAL WRITE DOWNS | NET CHARGES | PAYMENTS | REFUNDS | COLLECTION ADJ | NET PAYMENTS | BAD DEBT WRITE OFFS | ADJUSTMENTS | NEW A/R BALANCE |
|-------------------------------|-----------------|-------------------|------------------|-------------------------------|---------------|---------------|---------|----------------|---------------|---------------------|---------------|-----------------|
| JULY '18 | \$ 273,172.25 | \$ 98,200.73 | \$ 56,460.85 | \$ 200.00 | \$ 118,310.67 | \$ 53,481.59 | \$ - | \$ 200.00 | \$ 53,281.59 | \$ 30,729.01 | \$ 0.09 | \$ 448,533.39 |
| AUGUST '18 | \$ 197,637.25 | \$ 88,347.71 | \$ 35,679.55 | \$ 4,685.57 | \$ 68,924.42 | \$ 75,840.21 | \$ - | \$ 144.00 | \$ 75,696.21 | \$ 23,674.14 | \$ - | \$ 418,087.46 |
| SEPTEMBER '18 | \$ 159,220.50 | \$ 71,758.56 | \$ 26,753.61 | \$ 2,123.19 | \$ 58,585.14 | \$ 47,702.38 | \$ - | \$ 440.59 | \$ 47,261.79 | \$ 9,525.90 | \$ (1,264.95) | \$ 418,619.96 |
| OCTOBER '18 | \$ 157,867.50 | \$ 56,756.86 | \$ 34,714.77 | \$ - | \$ 66,395.87 | \$ 68,294.92 | \$ - | \$ 50.00 | \$ 68,244.92 | \$ 6,464.19 | \$ (468.50) | \$ 409,838.22 |
| NOVEMBER '18 | \$ 210,011.25 | \$ 94,503.22 | \$ 46,766.14 | \$ 4,496.00 | \$ 64,245.89 | \$ 52,899.52 | \$ - | \$ - | \$ 52,899.52 | \$ 22,191.26 | \$ (2,804.50) | \$ 396,188.83 |
| DECEMBER '18 | \$ 186,478.50 | \$ 77,550.85 | \$ 52,679.16 | \$ - | \$ 56,248.49 | \$ 51,970.72 | \$ - | \$ 60.00 | \$ 51,910.72 | \$ 10,256.13 | \$ (137.90) | \$ 390,132.57 |
| JANUARY '19 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| FEBRUARY '19 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| MARCH '19 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| APRIL '19 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| MAY '19 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| JUNE '19 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| YEAR TO DATE TOTALS | \$ 1,184,387.25 | \$ 487,117.93 | \$ 253,054.08 | \$ 11,504.76 | \$ 432,710.48 | \$ 350,189.34 | \$ - | \$ 894.59 | \$ 349,294.75 | \$ 102,840.63 | \$ (4,675.76) | |
| YTD PERCENTAGE OF REVENUE | | 41.13% | 21.37% | 0.97% | 36.53% | 29.57% | 0.00% | 0.08% | 29.49% | 8.68% | -0.39% | |
| YTD PERCENTAGE OF NET REVENUE | | | | | | | | | 80.72% | | | |

Management Summary Report
Monthly and Fiscal Year to Date
Russian River Fire Dept.
December 2018

| Financial Class | Number of Accounts | Percent of Total | Year to Date Total Accts. | Percent of Total YTD | Charges | Percent of Total | Year to Date Total Charges | Percent of Total YTD | Payments | Percent of Total | Year to Date Payments | Percent of Total YTD |
|------------------|--------------------|------------------|---------------------------|----------------------|---------------------|------------------|----------------------------|----------------------|--------------------|------------------|-----------------------|----------------------|
| Medicare | 24 | 29.27% | 148 | 0.00% | \$59,996.25 | 32.17% | \$388,631.00 | 0.00% | \$10,138.19 | 19.51% | \$69,010.76 | 19.71% |
| Medicare HMO | 2 | 2.44% | 23 | 0.00% | \$6,034.00 | 3.24% | \$60,726.50 | 0.00% | \$2,345.44 | 4.51% | \$9,235.52 | 2.64% |
| Medi-Cal | 1 | 1.22% | 4 | 0.00% | \$2,722.00 | 1.46% | \$8,488.50 | 0.00% | \$151.41 | 0.29% | \$2,084.45 | 0.60% |
| Medi-Cal HMO | 19 | 23.17% | 94 | 0.00% | \$40,507.50 | 21.72% | \$207,984.00 | 0.00% | \$2,190.08 | 4.21% | \$11,269.28 | 3.22% |
| Insurance | 7 | 8.54% | 48 | 0.00% | \$20,309.00 | 10.89% | \$126,137.50 | 0.00% | \$10,949.57 | 21.07% | \$90,958.39 | 25.97% |
| Private Pay | 14 | 17.07% | 123 | 0.00% | \$21,483.50 | 11.52% | \$170,745.50 | 0.00% | \$8,474.44 | 16.31% | \$39,067.77 | 11.16% |
| Kaiser | 5 | 6.10% | 36 | 0.00% | \$14,012.50 | 7.51% | \$85,532.50 | 0.00% | \$14,394.00 | 27.70% | \$96,689.48 | 27.61% |
| Kaiser MCARE | 9 | 10.98% | 54 | 0.00% | \$19,119.00 | 10.25% | \$132,795.50 | 0.00% | \$3,157.21 | 6.07% | \$30,862.82 | 8.81% |
| Kaiser MCAL | 1 | 1.22% | 3 | 0.00% | \$2,347.00 | 1.26% | \$5,154.00 | 0.00% | \$170.38 | 0.33% | \$1,010.87 | 0.29% |
| Other | 0 | 0.00% | 0 | 0.00% | \$0.00 | 0.00% | \$0.00 | 0.00% | \$0.00 | 0.00% | \$0.00 | 0.00% |
| Prior Sales | | | | | -\$52.25 | -0.03% | -\$1,817.75 | 0.00% | | | | |
| Sub Total | 82 | 100.00% | 533 | 0.00% | \$186,478.50 | 100.00% | \$1,184,387.25 | 0.00% | \$51,970.72 | 100.00% | \$350,189.34 | 100.00% |
| Dry Runs | 0 | 0.00% | 0 | 0.00% | \$0.00 | 0.00% | \$0.00 | 0.00% | \$0.00 | 0.00% | \$0.00 | 0.00% |
| Total | 82 | 100.00% | 0 | 0.00% | \$186,478.50 | 100.00% | \$0.00 | 0.00% | \$51,970.72 | 100.00% | \$350,189.34 | 100.00% |

REPORT FROM COMMITTEES