



RUSSIAN RIVER FIRE PROTECTION DISTRICT

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

Board of Directors Regular Meeting & Public Hearing Wednesday, March 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. Public Hearing-Ordinance 18/19-01 (*Discussion/Action Item*)
 - a. Open Public Hearing
 - b. Introduction of Ordinance 18/19-01
 - c. Public Comment
 - d. Close Public Hearing
6. Consolidation Developments/Shared Services Update (*Discussion/Action Item*)
7. Staff Report (*Action Item*)
8. Correspondence (*Discussion/Action Item*)
9. Resolution 18/19-09 CalPERS Retired Annuitant 180 Day Wait Period Exception (*Discussion/Action Item*)

Resolution to allow retiree to work before 180 days has passed since his or her retirement date.
10. Salary Schedule (*Action Item*)

Gov. Code section 20636(d) requires that payrate and special compensation schedules, ordinances, or similar documents are public records.
11. Request to County for Support Funds-Update (*Discussion/Action Item*)
12. Draft Audit Review (*Discussion/Action Item*)
13. Approval of Minutes (*Action Item*)
 - a. February 13, 2019 Regular Meeting Minutes
 - b. February 21, 2019 Special Meeting Minutes
14. Approval of Financial Information (*Action Item*)
 - a. February 2019 financial information

Continued on page 2



RUSSIAN RIVER FIRE PROTECTION DISTRICT

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15. Redevelopment (*Discussion/Action Item*)
16. Air Quality Sensor installation Update (*Discussion/Action Item*)
17. AT&T cellular tower support (*Discussion/Action Item*)
18. CERT Program Update (*Discussion Item*)
19. Report from 2019 Committees (*Discussion/Action Item*)
 - a. Finance (Directors Limbert & Jackson; Employee Travis Wood) Standing Committee
 - b. Strategic Planning (Directors Weaver & Wood; Employee Travis Wood) Ad Hoc Committee
 - c. Evacuation Planning (Directors Weaver & Butts) Ad Hoc Committee
 - d. Labor Negotiations (Directors Jackson & Weaver) Ad Hoc Committee
20. 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.

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.

PUBLIC HEARING
INTRODUCTION OF ORDINANCE 18/19-01
APPROVING AN INCREASE IN EXISTING FEE
SCHEDULE A



RUSSIAN RIVER FIRE PROTECTION DISTRICT
14100 ARMSTRONG WOODS RD. · P.O. BOX 367 · GUERNEVILLE, CA 95446
OFFICE (707) 869-9089 · FAX (707) 869-2811

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN by the Board of Directors of the Russian River Fire Protection District of Sonoma County, State of California, that a Public Hearing will be held at 6:00 pm on Wednesday, March 13, 2019, in the regular meeting room of the Board of Directors of the Russian River Fire Protection District, located at the Russian River Fire Protection District, 14100 Armstrong Woods Road, Guerneville, CA.

Said Public Hearing will be held for the purpose of considering public input on Proposed Attachment Schedule "A" (Ambulance Service Fees).

Copies of the proposed amendment of said Schedule "A" to be adopted are on file with the Clerk of this Board of Directors at the above address and may be inspected by any interested person.

Members of the public are invited to attend and appear before the Board of Directors at said hearing. Members of the public that are unable to appear before the Board of Directors may submit any comments in writing. Written comments that are signed with the sender's name and residence address will be considered the same as a personal appearance.

Dated: February 22, 2019

/s/ Heidi Flowers

Heidi Flowers, Clerk of the Board

Russian River Fire Protection District

PROOF OF PUBLICATION

(2015.5 C.C.P.)

STATE OF CALIFORNIA

County of Sonoma

I am a citizen of the United States and a resident of the county aforesaid: I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of the printer of The Press Democrat, a newspaper of general circulation, printed and published DAILY IN THE City of Santa Rosa, County of Sonoma; and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of Sonoma, State of California, under the date of November 29, 1951, Case number 34831, that the notice, of which the annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates to wit:

The Press Democrat - Legal Notices

2/26 1x, 3/5 1x - 3/5/2019

I certify (or declare) under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.

Dated at Santa Rosa, California, on

Mar 5, 2019

SIGNATURE

This space for County clerk's Filing Stamp

Proof of Publication of

PUBLIC NOTICE

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Dated: February 22, 2019

/s/

Heidi Flowers, Clerk of the Board
Russian River Fire Protection District

2831603 - Pub Feb 26, Mar 5, 2019 2ti.

AN ORDINANCE OF THE RUSSIAN RIVER FIRE PROTECTION DISTRICT OF SONOMA COUNTY, STATE OF CALIFORNIA, APPROVING AN INCREASE IN EXISTING FEE SCHEDULE A.

The Board of Directors (“the Board”) of the Russian River Fire Protection District of Sonoma County, State of California (“the District”), do ordain as follows:

Section I. Purpose and Intent: The District adopted Ordinance No. 94-1 establishing a schedule of fees to cover the costs of services provided. In September 2005, the District adopted Ordinance No. 05/06-01, which revised the schedule of fees which reflect increased cost. The costs of providing services have increased substantially since Ordinance No. 05/06-01 was adopted. It is the purpose and intent of this Ordinance to modify the schedule of fees to reflect the increased costs, but to otherwise leave unchanged the terms and conditions of Ordinance No. 05/06-01. The revised Fee Schedules attached hereto reflect the costs reasonably born by the District in providing the services and enforcing the regulations for which fees are charged.

Section II. Modified Fee Schedules: The District hereby adopts the following fee schedules, which are attached hereto and incorporated herein as:

Attachment “A” Ambulance Service Fees

Section III. Repeal of Schedules in Conflict: All conflicting fee schedules of the District heretofore adopted are repealed upon the effective date of this Ordinance.

Section IV. Limited Amendment: If any section or attachment of this Ordinance or portion thereof is held invalid or unenforceable by any court and such judgment becomes final, then that section may be amended by the District’s Board by a majority vote to conform to the judgment of such court, provided such amendment is consistent with purpose and intent of this Ordinance.

Section V. Severability Clause: If any section, subsection, sentence, phrase, clause or attachment of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this Ordinance. The Directors of the District hereby declare that they would have adopted the Ordinance and each section despite the fact that any one or more sections, subsection, sentences, phrases, clauses or attachments be declared invalid.

Section VI. Effective Date: This Ordinance shall be and the same is hereby declared to be in full force and effect thirty days from and after the date its adoption, and shall be published once, before the expiration of fifteen (15) days after passage of the same, with the name of the Directors voting for and against the same, in Sonoma West Times and News or Press Democrat, a newspaper of general circulation published within the County of Sonoma, State of California.

THE FOREGOING ORDINANCE was introduced at a meeting of the Board on April 10, 2019 by Director _____, who moved its adoption, seconded by Director _____, and ordered adopted by the following vote:

President Butts _____
Director Jackson _____
Director Limbert _____
Director Weaver _____
Director Wood _____

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

WHEREUPON, the Chair declared the above and foregoing ordinance duly adopted, and

SO ORDERED.

ATTEST:

Jason Weaver, Board President
Russian River Fire Protection District

Heidi Flowers, Board Clerk

ATTACHMENT 'A'
2018/19 FISCAL YEAR
AMBULANCE SERVICE BILLING RATES*

EMERGENCY RESPONSE NON-TRANSPORT, BLS	\$200.00****
EMERGENCY RESPONSE NON-TRANSPORT, ALS	\$400.00****
BLS BASE RATE	\$3000.00****
ALS BASE RATE	\$3000.00****
MILEAGE, PER TRANSPORT MILE	\$37.50**
NIGHT CHARGE (7:00PM-7:00AM)	\$95.00
EMERGENCY CHARGE	\$125.00
OXYGEN	\$120.00
DEFIBRILLATOR/MONITOR	\$160.00
HAZMAT DISPOSAL FEE	\$17.50
STANDBY	ALS or BLS RATE PLUS LABOR***
EXTRA ATTENDANT TRANSPORT	PER HOUR, SEE ATTACHMENT 'C'
COLLECTION COSTS	INVOICE AMOUNT PLUS COLLECTION AGENCY CHARGES

- * Supported by the attached formula for medication and disposables and the attached formula for base rate calculation.
- ** Mileage rate is proportional between patients if more than one patient.
- *** Standby per hour or fraction thereof.
- **** Plus applicable charges for medications and disposables.

STAFF REPORT

RUSSIAN RIVER FIRE PROTECTION DISTRICT
***** INTEROFFICE MEMORANDUM *****

To: Board of Directors
From: Captain Cassady
Date: 3-9-19
Subject: February 2019 Report

I'd like to start out by congratulating Firefighter/Paramedic Jason Clopton and his wife Andrea on the birth of their daughter Violet on Feb. 14th 4 lbs. 5oz. Violet spent some time in the NICU and was able to go home Sunday March 3rd.

Our two new Firefighter/Paramedics, Zack Bandfield and Bryan Rose have both completed the hiring process, County accreditation and have started on shift. Due to timing, their swearing in will take place at the April Board meeting.

Director Weaver and I are still working on securing the \$80,000 dollars from the County for the Fire Chief/Services.

We survived the 6th largest flood on record! During the storm we responded to the following:

- 26 Hazardous Conditions-Slides, tree/wires down, odor investigations, gas/water/hazardous leaks ETC,
- 20 Medical calls
- 15 Public Assists-which is a large generic category meaning many different calls for service, including evacuations.
- 7 Swiftwater Rescues-I would like to point out, these could have been evacuations and not actually swiftwater rescues. They also may have been un-founded.
- 2 Fire Alarms
- 1 CO Alarm
- 1 Odor investigation
- 1 Fire Investigation
- 1 Structure Fire
- 1 Vehicle Accident

On a side note, this count does not include the many, many responses that went through the EOC (Emergency Operations Center) and out through the ICP (Incident Command Post).

During flood operations, we did puncture the boat (which we were able to repair in house) and a tire on 5630 (pick up with utility bed). One mobile radio may need to be replaced.

Congratulations to Firefighter/Paramedic Glenn Rampone for a well-deserved retirement. Glenn's last day was March 8th. Glenn dedicated 38+ years beginning with what was Guerneville Fire to the present day Russian River Fire. Glenn was known throughout the County as Sonoma County's best Paramedic. This was something I heard first hand from hospital staff back in 1992 while going through my EMT clinical time at both Memorial and Palm Drive Hospitals.

Incident Type Count Report

Date Range: From 2/1/2019 To 2/28/2019

Selected Station(s): All

Incident

Type	Description	Count	
Station: S56			
114	Chimney or flue fire, confined to chimney or flue	2	1.08%
122	Fire in motor home, camper, recreational vehicle	1	0.54%
131	Passenger vehicle fire	1	0.54%
Total - Fires		4	2.16%
321	EMS call, excluding vehicle accident with injury	76	41.08%
322	Vehicle accident with injuries	3	1.62%
324	Motor vehicle accident with no injuries	2	1.08%
351	Extrication of victim(s) from building/structure	2	1.08%
363	Swift water rescue	5	2.70%
Total - Rescue & Emergency Medical Service Incidents		88	47.57%
400	Hazardous condition, other	20	10.81%
412	Gas leak (natural gas or LPG)	6	3.24%
441	Heat from short circuit (wiring), defective/worn	1	0.54%
444	Power line down	1	0.54%
445	Arcing, shorted electrical equipment	1	0.54%
Total - Hazardous Conditions (No fire)		29	15.68%
510	Person in distress, other	7	3.78%
511	Lock-out	3	1.62%
550	Public service assistance, other	2	1.08%
551	Assist police or other governmental agency	2	1.08%
553	Public service	6	3.24%
554	Assist invalid	5	2.70%
561	Unauthorized burning	1	0.54%
Total - Service Call		26	14.05%
600	Good intent call, other	2	1.08%
611	Dispatched & cancelled en route	11	5.95%
611E	EMS: Dispatched & cancelled en route	15	8.11%
622	No incident found on arrival at dispatch address	7	3.78%
Total - Good Intent Call		35	18.92%
735	Alarm system sounded due to malfunction	3	1.62%
Total - Fals Alarm & False Call		3	1.62%
Total for Station		185	100.00%
		185	100.00%

Homeless = 1

CORRESPONDENCE

Heidi Flowers

From: Heidi Flowers
Sent: Monday, February 25, 2019 1:02 PM
To: Nancy Jo Wood (njwood@russianriverfire.org); William Jackson; Krista Butts; J. Weaver; 'Chuck L'
Cc: Travis Wood (twood@russianriverfire.org)
Subject: Signatures needed-Incumbency Certificate for new ambulance purchase

Good afternoon,

I need to collect signatures from all elected officials for the "incumbency certificate" for our new ambulance financing. If each of you could stop by any day this week that would be great. If it is after 2:30 I will leave the form on the "service" window outside my office. Thank you in advance!!

PLEASE DO NOT REPLY ALL

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

**CAL PERS RETIRED ANNUITANT 180-DAY WAIT
PERIOD EXCEPTION**

RESOLUTION #18/19-09
DATED: March 13, 2019

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE RUSSIAN RIVER FIRE PROTECTION DISTRICT
OF SONOMA COUNTY FOR 180-DAY WAIT PERIOD EXCEPTION**

WHEREAS, in compliance with Government Code section 7522.56 the Russian River Fire Protection District must provide CalPERS this certification resolution when hiring a retiree before 180 days has passed since his or her retirement date; and

WHEREAS, Glenn Rampone, CalPERS ID 1699824606, retired from Russian River Fire Protection District in the position of Firefighter/Paramedic, effective 03/09/2019; and

WHEREAS, section 7522.56 requires that post-retirement employment commence no earlier than 180 days after the retirement date, which is 09/05/2019 without this certification resolution; and

WHEREAS, section 7522.56 provides that this exception to the 180-day wait period shall not apply if the retiree accepts any retirement-related incentive; and

WHEREAS, the Russian River Fire Protection District and Glenn Rampone certify that Glenn Rampone has not and will not receive a Golden Handshake or any other retirement-related incentive; and

WHEREAS, the Russian River Fire Protection District hereby appoints Glenn Rampone as an extra help retired annuitant to perform the duties of the Firefighter/Paramedic for the Russian River Fire Protection District under Government Code section 21224, effective 04/01/2019; and

WHEREAS, the entire employment agreement, contract or appointment document between Glenn Rampone and Russian River Fire Protection District has been reviewed by this body and is attached herein; and

WHEREAS, no matters, issues, terms or conditions related to this employment and appointment have been or will be placed on a consent calendar; and

WHEREAS, the employment shall be limited to 960 hours per fiscal year; and

WHEREAS, the compensation paid to retirees cannot be less than the minimum nor exceed the maximum monthly base salary paid to other employees performing comparable duties, divided by 173.333 to equal the hourly rate; and

WHEREAS, the maximum base salary for this position is \$6,220.67 and the hourly equivalent is \$35.89, and the minimum base salary for this position is \$5,044.75 and the hourly rate equivalent is \$29.10; and

WHEREAS, the hourly rate paid to Glenn Rampone will be \$30.00; and

WHEREAS, Glenn Rampone has not and will not receive any other benefit, incentive, compensation in lieu of benefit or other form of compensation in addition to this hourly pay rate; and

THEREFORE, BE IT FURTHER RESOLVED, the Russian River Fire Protection District hereby certifies the nature of the employment of Glenn Rampone as described herein and detailed in the attached employment agreement/contract/appointment document and that this appointment is necessary to fill the critically needed position of Firefighter/Paramedic for the Russian River Fire Protection District by 04/01/2019 because work is in excess of what regular staff can do.

The foregoing resolution was introduced by Director _____, who moved to waive the first reading and adopt the Resolution, and seconded by Director _____, and adopted by the Board of Directors of the Russian River Fire Protection District of Sonoma County, on the tenth day of October, 2018, on a roll call vote of the members of said Board as follows:

Director Butts _____
Director Jackson _____
Director Limbert _____
Director Weaver _____
Director Wood _____

AYES:

NOES:

ABSENT OR NOT VOTING:

WHEREUPON, the Board President declared the above and foregoing resolution adopted, and

SO ORDERED.

/s/ _____
Jason Weaver, President of the Board

Date: _____

/s/ _____
Heidi Flowers, Interim Clerk of the Board

SALARY SCHEDULES



DRAFT

Russian River Fire Protection District | Salary Schedule | Safety Positions
Effective as of 07/01/2018

Classification Title	Rate Type	Step 1	Step 2	Step 3	Step 4	Step 5
Firefighter/EMT	Monthly	\$ 49,803.00	\$ 52,295.00	\$ 54,908.00	\$ 57,653.00	\$ 60,298.00
Firefighter/Paramedic - Fire Apparatus Engineer	Monthly	\$ 60,537.00	\$ 63,563.00	\$ 66,741.00	\$ 71,374.00	\$ 74,648.00
Fire Captain	Monthly	\$ 74,648.00	\$ 77,261.00	\$ 81,134.00	\$ 85,180.00	\$ 89,088.00

Incentive Pay:

- Fire Technology - 1.5% of Base Monthly Salary
- Fire Officer Certification - 1.5% of Base Monthly Salary
- Paramedic Incentive - 5% of Base Monthly Salary
- Associate Degree - 2.5% of Base Monthly Salary
- Bachelor Degree - 3.5% of Base Monthly Salary
- FLSA - 2.61% of Base Monthly Salary
- Acting Chief - 10% of Base Monthly Salary

Russian River Fire Protection District | Salary Schedule | Miscellaneous Positions
Effective as of 07/01/2018

Classification Title	Rate Type	Rate
Administrative Assistant	Hourly	\$ 30.41



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Russian River Fire Protection District | Salary Schedule | Safety Positions
Effective as of 01/01/2018

Classification Title	Rate Type	Step 1	Step 2	Step 3	Step 4	Step 5
Firefighter/EMT	Monthly	\$ 48,352.00	\$ 50,771.00	\$ 53,308.00	\$ 55,973.00	\$ 58,541.00
Firefighter/Paramedic - Fire Apparatus Engineer	Monthly	\$ 58,773.00	\$ 61,711.00	\$ 64,797.00	\$ 69,295.00	\$ 72,473.00
Fire Captain	Monthly	\$ 72,473.00	\$ 75,010.00	\$ 78,770.00	\$ 82,699.00	\$ 86,493.00

Incentive Pay:

- Fire Technology - 1.5% of Base Monthly Salary
- Fire Officer Certification - 1.5% of Base Monthly Salary
- Paramedic Incentive - 5% of Base Monthly Salary
- Associate Degree - 2.5% of Base Monthly Salary
- Bachelor Degree - 3.5% of Base Monthly Salary
- FLSA - 2.61% of Base Monthly Salary
- Acting Chief - 10% of Base Monthly Salary

Russian River Fire Protection District | Salary Schedule | Miscellaneous Positions
Effective as of 01/01/2018

Classification Title	Rate Type	Rate
Administrative Assistant	Hourly	\$ 30.41

Russian River Fire Protection District | Salary Schedule | Safety Positions
 Effective as of 07/01/2017

Classification Title	Rate Type	Step 1	Step 2	Step 3	Step 4	Step 5
Firefighter/EMT	Monthly	\$ 46,944.00	\$ 49,293.00	\$ 51,756.00	\$ 54,343.00	\$ 56,836.00
Firefighter/Paramedic - Fire Apparatus Engineer	Monthly	\$ 57,061.00	\$ 59,914.00	\$ 62,910.00	\$ 67,277.00	\$ 70,362.00
Fire Captain	Monthly	\$ 70,362.00	\$ 72,825.00	\$ 76,467.00	\$ 80,290.00	\$ 83,974.00

Incentive Pay:

- Fire Technology - 1.5% of Base Monthly Salary
- Fire Officer Certification - 1.5% of Base Monthly Salary
- Paramedic Incentive - 5% of Base Monthly Salary
- Associate Degree - 2.5% of Base Monthly Salary
- Bachelor Degree - 3.5% of Base Monthly Salary
- FLSA - 2.61% of Base Monthly Salary

Russian River Fire Protection District | Salary Schedule | Miscellaneous Positions
 Effective as of 07/01/2017

Classification Title	Rate Type	Rate
Administrative Assistant	Hourly	\$ 25.07



Russian River Fire Protection District | Salary Schedule | Safety Positions
 Effective as of 07/01/2016

Classification Title	Rate Type	Step 1	Step 2	Step 3	Step 4	Step 5
Firefighter/EMT	Monthly	\$ 45,577.00	\$ 47,857.00	\$ 50,249.00	\$ 52,760.00	\$ 55,181.00
Firefighter/Paramedic - Fire Apparatus Engineer	Monthly	\$ 55,399.00	\$ 58,169.00	\$ 61,078.00	\$ 65,317.00	\$ 68,313.00
Fire Captain	Monthly	\$ 68,313.00	\$ 70,703.00	\$ 74,240.00	\$ 77,952.00	\$ 81,529.00

Incentive Pay:

- Fire Technology - 1.5% of Base Monthly Salary
- Fire Officer Certification - 1.5% of Base Monthly Salary
- Paramedic Incentive - 5% of Base Monthly Salary
- Associate Degree - 2.5% of Base Monthly Salary
- Bachelor Degree - 3.5% of Base Monthly Salary
- FLSA - 2.61% of Base Monthly Salary

Russian River Fire Protection District | Salary Schedule | Miscellaneous Positions
 Effective as of 07/01/2016

Classification Title	Rate Type	Rate
Administrative Assistant	Hourly	\$ 23.00



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Russian River Fire Protection District | Salary Schedule | Safety Positions
Effective as of 03/01/2015

Classification Title	Rate Type	Step 1	Step 2	Step 3	Step 4	Step 5
Firefighter/EMT	Monthly	\$ 44,466.00	\$ 46,689.00	\$ 49,023.00	\$ 51,473.00	\$ 53,835.00
Firefighter/Paramedic - Fire Apparatus Engineer	Monthly	\$ 54,048.00	\$ 56,750.00	\$ 59,588.00	\$ 63,725.00	\$ 66,647.00
Fire Captain	Monthly	\$ 66,647.00	\$ 68,979.00	\$ 72,429.00	\$ 76,051.00	\$ 79,540.00

Incentive Pay:

- Fire Technology - 1.5% of Base Monthly Salary
- Fire Officer Certification - 1.5% of Base Monthly Salary
- Paramedic Incentive - 5% of Base Monthly Salary
- Associate Degree - 2.5% of Base Monthly Salary
- Bachelor Degree - 3.5% of Base Monthly Salary
- FLSA - 2.61% of Base Monthly Salary

Russian River Fire Protection District | Salary Schedule | Miscellaneous Positions
Effective as of 03/01/2015

Classification Title	Rate Type	Rate
Administrative Assistant	Hourly	\$ 23.00

DRAFT AUDIT REVIEW

MAR 07 2019

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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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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

DRAFT

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

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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

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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			
	June 30, 2018 and 2017			
	2018	2017	Increase (Decrease)	Percentage % Change
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

D R A F T

Changes in Net Position

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

	<u>2018</u>	<u>2017</u>	<u>Increase (Decrease)</u>	<u>Percentage % Change</u>
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

D R A F T

	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
	2,089,941	2,143,565
 Program Revenues		
Charges for services	810,190	833,759
	810,190	833,759
	(1,279,751)	(1,309,806)
 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
	2,248,781	1,732,826
 Change in Net Position	969,030	423,020
Net Position - Beginning of Year	1,466,468	1,043,448
Net position - End of Year	\$ 2,435,498	\$ 1,466,468

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**

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	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**

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	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
 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
 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

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

**RUSSIAN RIVER FIRE PROTECTION DISTRICT
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES 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	\$ 969,030	\$ 423,020

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

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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 Changes 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 presents increases (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

D R A F T

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>
Buildingd 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 is the net position 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)

D R A F T

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

I. Summary of Significant Accounting Policies (Continued)

D R A F T

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

D R A F T

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. Funds are generally available and disbursed to the District upon collection and allocation to the District account. 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

II. Cash and Investments (Continued)

D R A F T

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

II. Cash and Investments (Continued)

DRAFT

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 - Designated Reserve	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 to 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

D R A F T

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:

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

The capital lease payment schedule is as follows:

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

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

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

D R A F T

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 \$103,630.	\$310,603
b) TOT Mitigation – Stryker Guerney	\$ 30,000
c) Teeter buyout tax revenue receivable	<u>\$107,817</u>
Total Accounts Receivable	<u>\$448,402</u>

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 June 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. This agreement was terminated in December 2017.

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 agency 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, 2017 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2017 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 6.533 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 12% 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

DRAFT

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% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate + 1% (8.15%)</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

D R A F T

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, and 2017, 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/(Outflows) 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 Subsequent to Measurement Date	487,007	26,686	(199,831)
	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
	Original	Final		Final Budget-Positive (Negative)
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	<u>(22,781)</u>	<u>(22,781)</u>	172,914	<u>195,695</u>
Fund Balance - Beginning of Year			<u>1,619,401</u>	
Fund Balance - End of Year			<u><u>\$ 1,792,315</u></u>	

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

**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	<u>(219,997)</u>	<u>(196,162)</u>	<u>(62,183)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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

D R A F T

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.

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**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.

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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 REGULAR MEETING

Wednesday, February 13, 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, Jackson, Limbert and Weaver.

APPROVAL OF AGENDA:

On a motion by Director Limbert, seconded by Director Jackson the Agenda was approved as presented. VOTE: 5/0/0.

PUBLIC COMMENT:

Michelle Greule: commented on Supervisor Hopkins newspaper column; suggested having the District contribute to the article regarding information on disaster preparedness, evacuation, etc.

BOARD MEMBER COMMENT:

Director Weaver asked fellow Directors to make an effort to not speak over one another making transcription easier. Director Weaver also inquired if the District received a report from Permit Sonoma regarding the proposed AT&T cell tower. Captain Cassady confirmed the District did receive the report. AT&T cell tower to be placed on the March agenda.

STAFF REPORT:

Captain Wood reported on the following: Firefighter/Paramedics Bandfield and Rose will start on February 19, 2019 (orientation will be two weeks then they will both complete their "5 call" accreditation, Firefighter/Paramedic Clopton will be traveling to inspect the new ambulance, security cameras have been installed and are operating and the Region 5 request for letters in support of regional consolidation.

CORRESPONDENCE:

Conflicts of Interest information email from Director Weaver and Region 5 Board Training flyer were reviewed.

AMBULANCE SERVICE REVIEW/BASE RATE:

Firefighter/Paramedic Clopton gave a PowerPoint presentation on Russian River Ambulance Costs and Cost Recovery. The presentation covered the following: current Russian River Fire Protection District rates, average area rates, types of insurance/payors, Russian River Fire payer mix for FY 17/18, cost of Russian River Fire ambulance service, cost vs. revenue and recommendations. Recommendation is to raise the base rate to \$3,000.00 and mileage rate to \$37.50 per mile. On a



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motion by Director Wood, seconded by Director Jackson, the Board moved to set March 13, 2019 as the date for a public hearing to consider public input on a proposed schedule A (Ambulance service fees) increase. VOTE: 5/0/0.

WEBSITE UPDATE:

AA Flowers provided a review of draft website. Director Weaver asked the Board to send any edits/suggestions to AA Flowers; AA Flowers has a meeting with Streamline to review the site prior to it going live.

CONSOLIDATION DEVELOPMENTS/SHARED SERVICES UPDATE:

Director Weaver reported the following: Director Weaver, Chief Heine (Windsor/Rincon Valley) and Jason Clopton (Local Union 3051 Representative) met on January 30th and February 11th and plan to meet again in two weeks to discuss executive and administrative leadership. The next meeting will be to review language that will then be shared with both Districts' Boards.

Director Weaver also reported on a request from the Region 5 meeting; for each Board in Region 5 to write a letter to Chief Lunardi regarding support of regional consolidation. Director Weaver shared a draft letter with the Board. On a motion by Director Wood, seconded by Director Jackson, the Board moved to send the letter presented by Director Weaver to Chief Lunardi. VOTE: 5/0/0.

REQUEST TO COUNTY FOR SUPPORT FUNDS-UPDATE:

Captain Cassidy reporting the following: SLG approved the \$80,000.00 request, the request went to the Sonoma County Board of Supervisors, Board of Supervisors approved the request, former Director declined the funding, Russian River Fire submitted several written request to Jim Colangelo, had an in person meeting with Jim Colangelo and submitted another written request per Jim Colangelo. To date no agreement or funding has been received. The SLG group (today) informed Captain Cassidy the funding is allocated for Russian River Fire; Chief George will provide to Captain Cassidy the contact information for the person at the County who can provide us an update on the status of the funding.

DRAFT AUDIT REVIEW:

Director Jackson shared his suggested edits/corrections with the Board. On a motion by Director Butts, seconded by Director Limbert, the Board moved for Director Jackson to be a Board representative to speak with auditor John Blomberg. VOTE: 5/0/0.

APPROVAL OF MINUTES:

- a. **January 10, 2019 Regular meeting minutes:** On a motion by Director Wood, seconded by Director Limbert the Board moved to approve the minutes as presented. VOTE: 4/0/1 (Director Jackson abstained).



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APPROVAL OF FINANCIAL INFORMATION:

Discussion held regarding re-allocating grant writing funds to be used towards the registration fees of the new ambulance. Director Wood stated typically funds are not re-designated as a rule. On a motion by Director Limbert, seconded by Director Butts, the Board moved to re-allocate \$11,918.00 initially assigned for grant writing to sub-object 8560 for use towards the new ambulance registration fees. VOTE: 5/0/0. On a motion by Director Jackson, seconded by Director Butts, the Board moved to approve the financial information as presented. VOTE: 5/0/0.

AIR QUALITY SENSOR INSTALLATION UPDATE:

Director Limbert sent a request to Purple Air but has not received a response yet; Director Limbert will follow up on request.

CERT PROGRAM UPDATE:

None.

REPORT FROM COMMITTEES:

- a. **Finance:** Director Jackson discussed the response from Redevelopment. Director Jackson will draft a letter to bring back to the Board in March for review/approval to send. AA Flowers requested the bank signature cards be updated to reflect all Directors as signers, reason being: the Board as a whole changes less often than the Finance Committee; AA Flowers is hoping to reduce the number of times the signature cards will need to be updated. Checks will continue to require two signatures on amounts over \$2,000.00 and check details and account reconciliations will continue to be in the monthly packet. On a motion by Director Limbert, seconded by Director Wood, the Board moved to update the bank signature cards to add all Directors (Directors Nancy Jo Wood, Chuck Limbert, William Jackson, Krista Butts and Jason Weaver) as well as employee Travis Wood. VOTE: 5/0/0.
- b. **Strategic Planning:** Did not meet.
- c. **Russian River/Monte Rio:** Did not meet.
- d. **Evacuation Planning:** Jennifer Wertz met with Captain Lantz regarding fundraising efforts; discussion held regarding the use of social media (informational only; comment free). On a motion by Director Wood, seconded by Director Jackson, the Board moved for Director Butts to be the person to do the Facebook page for evacuation planning. VOTE: 5/0/0.
- e. **Labor negotiations:** Did not meet.

On a motion by Director Butts, seconded by Director Jackson, the Board moved to dissolve standing committee “Russian River/Monte Rio” and merge it with “Strategic Planning”. VOTE: 5/0/0.



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On a motion by Director Butts, seconded by Director Wood, Director Limbert will replace Director Wood on the Finance Committee. VOTE: 5/0/0.

On a motion by Director Butts, seconded by Director Jackson, Directors Wood and Weaver will head the Strategic Planning Committee. VOTE: 5/0/0.

PUBLIC COMMENT:

Captain Cassady reported the use of sirens is not off the table at this point per the Sonoma County Fire Chiefs meeting.

BOARD COMMENT:

None.

ADJOURNMENT:

On a motion by Director Jackson, seconded by Director Limbert the Board adjourned at 8:31 p.m. VOTE: 5/0/0.

/s/ _____
Jason Weaver, President of Board

Date: _____

/s/ _____
Heidi Flowers, Interim Board Clerk



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, February 21, 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 Limbert led the pledge of allegiance. Directors present: Butts, Limbert, Jackson and Weaver. Director Wood was absent.

APPROVAL OF AGENDA:

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

PUBLIC COMMENT:

None.

BOARD MEMBER COMMENT:

None.

SHARED ADMINISTRATIVE SERVICES CONTRACT:

Director Weaver on the history of the contract providing shared administrative services to Monte Rio Fire. The contract began April 2017, was renewed October 2017 and remains in effect to the current date. Director Weaver reported on the letter sent to the Monte Rio Board of Directors and Chief Baxman on October 1, 2018 addressing administrative concerns. Director Weaver also reported on the Monte Rio Board meeting he attended on February 18, 2019. AA Flowers reported on administrative concerns and the inability of Monte Rio's full Board to adhere to best practices and support of administrative requests. AA Flowers informed Monte Rio Board President of concerns via email (January 2019). Director Weaver contacted Russian River Fire's legal counsel; Russian River is within their legal right to terminate the contract if the Board so chooses. Legal counsel recommended a 30 day notice if the Board moved to terminate the contract.

Discussion held. On a motion by Director Limbert, seconded by Director Jackson, the Board moved to send a letter to the Monte Rio Board stipulating we are withdrawing our services and giving a 30 day notice. Director Weaver will draft a letter; Director Jackson will review before sending. VOTE: Director Limbert, aye; Director Butts, aye; Director Jackson, aye; Director Weaver, aye; Director Wood, absent. 4/0/1 (Director Wood absent).

Director Limbert requested AA Flowers to check on the Board Clerk role for Monte Rio; if AA Flowers is the clerk she will need to resign from that position.



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PUBLIC COMMENT:

None.

BOARD COMMENT:

None.

ADJOURNMENT:

On a motion by Director Weaver, seconded by Director Limbert the Board adjourned at 6:30 p.m.

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

/s/ _____
Jason Weaver, President of Board

Date: _____

/s/ _____
Heidi Flowers, Interim Board Clerk

DRAFT

APPROVAL OF FINANCIAL INFORMATION

5:16 PM

03/04/19

Russian River Fire Protection District
Reconciliation Summary
105 - Bank of the West, Period Ending 02/28/2019

	Feb 28, 19
Beginning Balance	1,290,336.34
Cleared Transactions	
Checks and Payments - 36 items	-176,380.10
Deposits and Credits - 5 items	112,541.49
Total Cleared Transactions	-63,838.61
Cleared Balance	<u>1,226,497.73</u>
Uncleared Transactions	
Checks and Payments - 5 items	-131,050.68
Deposits and Credits - 1 item	118,150.26
Total Uncleared Transactions	-12,900.42
Register Balance as of 02/28/2019	<u>1,213,597.31</u>
Ending Balance	<u>1,213,597.31</u>

Russian River Fire Protection District
Reconciliation Detail
105 - Bank of the West, Period Ending 02/28/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,290,336.34
Cleared Transactions						
Checks and Payments - 36 items						
Bill Pmt -Check	11/07/2018	2339	R. Lantz	X	-106.27	-106.27
Bill Pmt -Check	01/24/2019	2421	Gary Barner Investig...	X	-5,821.00	-5,927.27
Bill Pmt -Check	01/24/2019	2419	Wittman Enterprises	X	-3,374.20	-9,301.47
Bill Pmt -Check	01/24/2019	2410	Collins Consulting	X	-1,200.00	-10,501.47
Bill Pmt -Check	01/24/2019	2413	KME Fire Apparatus	X	-1,054.11	-11,555.58
Bill Pmt -Check	01/24/2019	2415	P G & E	X	-862.90	-12,418.48
Bill Pmt -Check	01/24/2019	2417	Sonoma County Fire...	X	-400.00	-12,818.48
Bill Pmt -Check	01/24/2019	2414	Myers Stevens & To...	X	-330.00	-13,148.48
Bill Pmt -Check	01/24/2019	2412	Forestville Fire District	X	-324.00	-13,472.48
Bill Pmt -Check	01/24/2019	2420	South Lake Tahoe F...	X	-295.00	-13,767.48
Bill Pmt -Check	01/24/2019	2418	Stephano Mercieca	X	-221.66	-13,989.14
Bill Pmt -Check	01/24/2019	2411	Discovery Office Sy...	X	-147.57	-14,136.71
Bill Pmt -Check	01/24/2019	2416	Russian River Roast...	X	-85.00	-14,221.71
Bill Pmt -Check	01/30/2019	2422	Sonoma County Fire...	X	-105.00	-14,326.71
Check	02/01/2019	EFT	Bank of the West	X	-20.00	-14,346.71
Bill Pmt -Check	02/08/2019	2437	US Bank Corporate ...	X	-12,335.69	-26,682.40
Bill Pmt -Check	02/08/2019	2433	Russian River Local ...	X	-1,760.00	-28,442.40
Bill Pmt -Check	02/08/2019	2430	Liebert, Cassidy, W...	X	-1,169.00	-29,611.40
Bill Pmt -Check	02/08/2019	2432	Resolve Insurance S...	X	-690.60	-30,302.00
Bill Pmt -Check	02/08/2019	2431	Myers Stevens & To...	X	-660.00	-30,962.00
Bill Pmt -Check	02/08/2019	2438	Zoll	X	-566.80	-31,528.80
Bill Pmt -Check	02/08/2019	2423	Advanced Auto Glass	X	-407.59	-31,936.39
Bill Pmt -Check	02/08/2019	2435	Stephen Baxman	X	-210.00	-32,146.39
Bill Pmt -Check	02/08/2019	2436	TIAA Commercial Fi...	X	-189.94	-32,336.33
Bill Pmt -Check	02/08/2019	2425	Costco Membership	X	-120.00	-32,456.33
Bill Pmt -Check	02/08/2019	2424	Comcast	X	-106.65	-32,562.98
Bill Pmt -Check	02/08/2019	2426	Josh Nultemeier	X	-100.00	-32,662.98
Bill Pmt -Check	02/08/2019	2428	KME Fire Apparatus	X	-90.49	-32,753.47
Bill Pmt -Check	02/08/2019	2434	Russian River Roast...	X	-85.00	-32,838.47
Bill Pmt -Check	02/08/2019	2429	Lambert 76 Station	X	-39.33	-32,877.80
Bill Pmt -Check	02/08/2019	2427	JR's Auto Care Center	X	-14.58	-32,892.38
Bill Pmt -Check	02/11/2019	2440	FDAC EBA	X	-21,262.72	-54,155.10
Bill Pmt -Check	02/11/2019	2439	Blomberg & Griffin	X	-6,325.00	-60,480.10
Bill Pmt -Check	02/11/2019	2441	Josh Nultemeier	X	-100.00	-60,580.10
Deposit	02/12/2019		Russian River Fire P...	X	-42,800.00	-103,380.10
Deposit	02/26/2019		Russian River Fire P...	X	-73,000.00	-176,380.10
Total Checks and Payments					-176,380.10	-176,380.10
Deposits and Credits - 5 items						
Deposit	02/01/2019			X	20.00	20.00
Deposit	02/12/2019			X	48,000.00	48,020.00
Deposit	02/14/2019			X	436.91	48,456.91
Deposit	02/15/2019			X	375.00	48,831.91
Deposit	02/21/2019			X	63,709.58	112,541.49
Total Deposits and Credits					112,541.49	112,541.49
Total Cleared Transactions					-63,838.61	-63,838.61
Cleared Balance					-63,838.61	1,226,497.73
Uncleared Transactions						
Checks and Payments - 5 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
Total Checks and Payments					-131,050.68	-131,050.68

Russian River Fire Protection District
Reconciliation Detail
105 - Bank of the West, Period Ending 02/28/2019

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
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					-12,900.42	-12,900.42
Register Balance as of 02/28/2019					-76,739.03	1,213,597.31
Ending Balance					-76,739.03	1,213,597.31

Bank of the West
RR GEN FUND

USD

As of 02-28-2019

Feed Name: DEPR REPORT

Statement of Account
February 1, 2019 - February 28, 2019
Account Number: 037-402933
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Reconciled H^o
3.4.19

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

Beginning Balance	\$1,290,336.34 ✓
4 Credits	48,831.91
1 Deposits	63,709.58
3 Withdrawals	-115,820.00
33 Checks	-60,560.10
Ending Balance	\$1,226,497.73 ✓

EARNINGS SUMMARY

Interest this statement period	\$.00
Interest credited year-to-date	\$.00
Interest credited prior year	\$.00
Annual percentage yield earned	.00%
Average monthly balance	\$1,280,789.27

ACCOUNT DETAIL

Credits

Date	Amount	Description
02/01	\$20.00 ✓	SERVICE CHG RE SERVICE CHG REBATE
		VALUED CUSTOMER MONTHLY SERVICE CHARGE REBATE
02/12	48,000.00 ✓	ACCT TRNSFR CR REFERENCE # 190212006571 ACCT TRNSF CR SENDING BANK REFERENCE # AT20190212277025
		CKEE
02/14	436.91 ✓	ELECTRONIC DEP 36 TREAS 310 MISC PAY 021419 942168375360012 CTX
02/15	375.00 ✓	ELECTRONIC DEP 36 TREAS 310 MISC PAY 021519 942168375360012 CTX
4 credits for a total of \$48,831.91		

Deposits

Date	Amount	Date	Amount	Date	Amount
02/22	\$63,709.58 ✓				
1 deposits for a total of \$63,709.58					

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

Withdrawals

Date	Amount	Description
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02/01 \$20.00 ✓ MONTHLY SVC CH MONTHLY SVC CHG
 PREVIOUS PERIOD ACTIVITY RESULTED IN MONTHLY SERVICE CHARGE
 02/12 42,800.00 ✓ OUTGOING WIRE OUTGOING WIRE
 REFERENCE # 190212006552 WIRE DEBIT
 SENDING BANK REFERENCE # WT19021201562060
 02/26 73,000.00 ✓ OUTGOING WIRE OUTGOING WIRE
 REFERENCE # 190226007819 WIRE DEBIT
 SENDING BANK REFERENCE # WT19022601601296

CKEE

CKEE

3 withdrawals for a total of \$115,820.00

Checks Paid

Number	Date Paid	Amount	Number	Date Paid	Amount	Number	Date Paid	Amount
2339	02/01	106.27 ✓	2420	02/15	295.00 ✓	2431	02/15	660.00 ✓
2410*	02/04	1,200.00 ✓	2421	02/25	5,821.00 ✓	2432	02/12	690.60 ✓
2411	02/04	147.57 ✓	2422	02/07	105.00 ✓	2433	02/15	1,760.00 ✓
2412	02/05	324.00 ✓	2423	02/19	407.59 ✓	2434	02/19	85.00 ✓
2413	02/04	1,054.11 ✓	2424	02/14	106.65 ✓	2435	02/11	210.00 ✓
2414	02/06	330.00 ✓	2425	02/15	120.00 ✓	2436	02/13	189.94 ✓
2415	02/01	862.90 ✓	2426	02/11	100.00 ✓	2437	02/21	12,335.69 ✓
2416	02/05	85.00 ✓	2427	02/21	14.58 ✓	2438	02/12	566.80 ✓
2417	02/19	400.00 ✓	2428	02/13	90.49 ✓	2439	02/21	6,325.00 ✓
2418	02/04	221.66 ✓	2429	02/12	39.33 ✓	2440	02/20	21,262.72 ✓
2419	02/20	3,374.20 ✓	2430	02/26	1,169.00 ✓	2441	02/11	100.00 ✓

33 checks for a total of \$60,560.10

* Break in check number sequence.

End of Statement

5:06 PM

03/04/19

Russian River Fire Protection District
Reconciliation Summary
108 · Ambulance Fund, Period Ending 02/28/2019

	<u>Feb 28, 19</u>	
Beginning Balance		36,355.04
Cleared Transactions		
Checks and Payments - 1 item	-48,000.00	
Deposits and Credits - 23 items	47,153.41	
Total Cleared Transactions	<u>-846.59</u>	
Cleared Balance		<u><u>35,508.45</u></u>
Register Balance as of 02/28/2019		35,508.45
New Transactions		
Deposits and Credits - 1 item	1,506.17	
Total New Transactions	<u>1,506.17</u>	
Ending Balance		<u><u>37,014.62</u></u>

Russian River Fire Protection District
Reconciliation Detail
108 - Ambulance Fund, Period Ending 02/28/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						36,355.04
Cleared Transactions						
Checks and Payments - 1 item						
Deposit	02/12/2019		Russian River Fire P...	X	-48,000.00	-48,000.00
Total Checks and Payments					-48,000.00	-48,000.00
Deposits and Credits - 23 items						
Deposit	02/04/2019			X	158.16	158.16
Deposit	02/04/2019			X	2,814.50	2,972.66
Deposit	02/05/2019			X	1,737.47	4,710.13
Deposit	02/06/2019			X	1,215.00	5,925.13
Deposit	02/06/2019			X	1,669.40	7,594.53
Deposit	02/07/2019			X	1,684.31	9,278.84
Deposit	02/08/2019			X	487.61	9,766.45
Deposit	02/11/2019			X	4,126.93	13,893.38
Deposit	02/13/2019			X	418.85	14,312.23
Deposit	02/13/2019			X	4,175.60	18,487.83
Deposit	02/14/2019			X	5,076.84	23,564.67
Deposit	02/15/2019			X	453.51	24,018.18
Deposit	02/15/2019			X	5,806.00	29,824.18
Deposit	02/20/2019			X	6,664.78	36,488.96
Deposit	02/22/2019			X	476.41	36,965.37
Deposit	02/22/2019			X	525.17	37,490.54
Deposit	02/25/2019			X	106.85	37,597.39
Deposit	02/25/2019			X	6,424.53	44,021.92
Deposit	02/27/2019			X	426.36	44,448.28
Deposit	02/27/2019			X	429.46	44,877.74
Deposit	02/28/2019			X	1.54	44,879.28
Deposit	02/28/2019			X	470.27	45,349.55
Deposit	02/28/2019			X	1,803.86	47,153.41
Total Deposits and Credits					47,153.41	47,153.41
Total Cleared Transactions					-846.59	-846.59
Cleared Balance					-846.59	35,508.45
Register Balance as of 02/28/2019					-846.59	35,508.45
New Transactions						
Deposits and Credits - 1 item						
Deposit	03/01/2019				1,506.17	1,506.17
Total Deposits and Credits					1,506.17	1,506.17
Total New Transactions					1,506.17	1,506.17
Ending Balance					659.58	37,014.62

Bank of the West
RR AMB

USD

As of 02-28-2019

Feed Name: DEPR REPORT

Reconciled H3
3.4.19

Statement of Account
February 1, 2019 - February 28, 2019
Account Number: 037-429720
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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	\$36,355.04
12 Credits	11,498.18
11 Deposits	35,655.23
1 Withdrawals	-48,000.00
0 Checks	-.00
Ending Balance	\$35,508.45

EARNINGS SUMMARY

Interest this statement period	\$1.54
Interest credited year-to-date	\$3.02
Interest credited prior year	\$27.75
Annual percentage yield earned	.07%
Average monthly balance	\$29,923.20

ACCOUNT DETAIL

Credits

Date	Amount	Description
02/04	\$158.16	✓ ELECTRONIC DEP AETNA A04 TRN*1*819030000429286*1066033492\
02/05	1,737.47	✓ ELECTRONIC DEP NORIDIAN N. CA TRN*1*893717369*1450173185~
02/07	1,684.31	✓ ELECTRONIC DEP NORIDIAN N. CA TRN*1*893730674*1450173185~
02/08	487.61	✓ ELECTRONIC DEP NORIDIAN N. CA TRN*1*893736365*1450173185~
02/13	418.85	✓ ELECTRONIC DEP NORIDIAN N. CA TRN*1*893753313*1450173185~
02/14	5,076.84	✓ ELECTRONIC DEP NORIDIAN N. CA TRN*1*893758347*1450173185~
02/15	453.51	✓ ELECTRONIC DEP NORIDIAN N. CA

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

Credits Continued

Date	Amount	Description
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02/22 \$476.41 ✓ TRN*1*893763479*1450173185~ ELECTRONIC DEP NORIDIAN N. CA HCCLAIMPMT 022219 1982604815 CCD
 02/25 106.85 ✓ TRN*1*893786717*1450173185~ ELECTRONIC DEP ABC PERS CHOICE HCCLAIMPMT 022519 CW02825764 CCD
 02/27 426.36 ✓ TRN*1*CW02825764*1364743512~ ELECTRONIC DEP NORIDIAN N. CA HCCLAIMPMT 022719 1982604815 CCD
 02/28 470.27 ✓ TRN*1*893802565*1450173185~ ELECTRONIC DEP NORIDIAN N. CA HCCLAIMPMT 022819 1982604815 CCD
 02/28 1.54 ✓ INTEREST PAID INTEREST PAID
 12 credits for a total of \$11,498.18

Deposits

Date	Amount	Date	Amount	Date	Amount
02/04	\$2,814.50	02/13	\$4,175.60	02/25	\$6,424.53
02/06	1,669.40	02/15	5,806.00	02/27	429.46
02/08	1,215.00	02/20	6,664.78	02/28	1,803.86
02/11	4,126.93	02/22	525.17		
11 deposits for a total of \$35,655.23					

Withdrawals

Date	Amount	Description
02/12	\$48,000.00	ACCT TRNSFR DR ACCT TRNSFR DR REFERENCE # 190212006571 ACCT TRNSF DB SENDING BANK REFERENCE # AT20190212277025
1 withdrawal for a total of \$48,000.00		

End of Statement

Russian River Fire Protection District
Profit & Loss Budget vs. Actual
July 1, 2018 through March 4, 2019

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 1 - 4, 19	Jul 1, '18 - Mar 4, 19	Budget	\$ Over Budget	% of Budget
Total 80 - Services/Supplies	49,865.78	35,676.29	14,214.11	110,099.84	33,551.86	19,789.02	26,701.79	22,842.69	33,571.27	346,112.75	442,993.00	-96,870.25	78.13%
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	0.00	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	0.00	0.0%
8560 C - Engine Grant	0.00	69.95	0.00	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	0.00	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	0.00	0.0%
8560 F - TOT Mitigation (Amb. downpayment)	0.00	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	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	0.00	0.0%
Total 8560 - Equipment	0.00	69.95	0.00	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	0.00	0.0%
Total 85 - Capital Assets	0.00	69.95	0.00	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	0.00	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	0.00	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	0.00	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	0.00	0.0%
Total Expense	315,130.79	177,525.20	146,364.39	301,110.12	247,804.29	144,224.16	169,205.89	192,812.07	33,571.27	1,727,748.18	2,584,556.00	-856,807.82	66.85%
Net Income	-294,302.79	-68,822.27	-36,650.35	-129,490.32	-170,646.35	-839,829.24	-87,161.59	-31,175.15	-30,826.22	-120,986.80	-195,081.00	-15,263.80	114.46%

Russian River Fire Protection District
Check Detail
February 8, 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	2423	02/08/2019	Advanced Auto Gla...		105 · Bank of the ...		-407.59
Bill		02/08/2019			6140 · Maintenance ...	-407.59	407.59
TOTAL						-407.59	407.59
Bill Pmt -Check	2424	02/08/2019	Comcast		105 · Bank of the ...		-106.65
Bill		02/08/2019			7320 · Utilities	-106.65	106.65
TOTAL						-106.65	106.65
Bill Pmt -Check	2425	02/08/2019	Costco Membership		105 · Bank of the ...		-120.00
Bill		02/08/2019			6280 · Memberships	-120.00	120.00
TOTAL						-120.00	120.00
Bill Pmt -Check	2426	02/08/2019	Josh Nultemeier		105 · Bank of the ...		-100.00
Bill		02/08/2019			7120 · Training in-S...	-100.00	100.00
TOTAL						-100.00	100.00
Bill Pmt -Check	2427	02/08/2019	JR's Auto Care Cen...		105 · Bank of the ...		-14.58
Bill		02/08/2019			6140 · Maintenance ...	-14.58	14.58
TOTAL						-14.58	14.58
Bill Pmt -Check	2428	02/08/2019	KME Fire Apparatus		105 · Bank of the ...		-90.49
Bill		02/08/2019			6140 · Maintenance ...	-90.49	90.49
TOTAL						-90.49	90.49
Bill Pmt -Check	2429	02/08/2019	Lambert 76 Station		105 · Bank of the ...		-39.33
Bill		02/08/2019			7201 · Gas/Oil	-39.33	39.33
TOTAL						-39.33	39.33

Russian River Fire Protection District
Check Detail
February 8, 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	2430	02/08/2019	Liebert, Cassidy, W...		105 · Bank of the ...		-1,169.00
Bill		02/08/2019			6610 · Legal Services	-1,169.00	1,169.00
TOTAL						-1,169.00	1,169.00
Bill Pmt -Check	2431	02/08/2019	Myers Stevens & T...		105 · Bank of the ...		-660.00
Bill		02/08/2019			5931 · Disability Ins...	-660.00	660.00
TOTAL						-660.00	660.00
Bill Pmt -Check	2432	02/08/2019	Resolve Insurance ...		105 · Bank of the ...		-690.60
Bill		02/08/2019			6666 · Ambulance C...	-690.60	690.60
TOTAL						-690.60	690.60
Bill Pmt -Check	2433	02/08/2019	Russian River Loc...		105 · Bank of the ...		-1,760.00
Bill		02/08/2019			5910 · Perm Positio...	-1,760.00	1,760.00
TOTAL						-1,760.00	1,760.00
Bill Pmt -Check	2434	02/08/2019	Russian River Roa...		105 · Bank of the ...		-85.00
Bill		02/08/2019			6060 · Food	-85.00	85.00
TOTAL						-85.00	85.00
Bill Pmt -Check	2435	02/08/2019	Stephen Baxman		105 · Bank of the ...		-210.00
Bill		02/08/2019			6016 · Recruitment/...	-210.00	210.00
TOTAL						-210.00	210.00
Bill Pmt -Check	2436	02/08/2019	TIAA Commercial F...		105 · Bank of the ...		-189.94
Bill		02/08/2019			6400 · Office Expense	-189.94	189.94
TOTAL						-189.94	189.94

Russian River Fire Protection District
Check Detail
February 8, 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	2437	02/08/2019	US Bank Corporate...		105 · Bank of the ...		-12,335.69
Bill		02/08/2019			6410 · Postage	-3.95	3.95
					6060 · Food	-83.41	83.41
					6080 · Household E...	-208.57	208.57
					6400 · Office Expense	-57.81	57.81
					6500 · Professional/...	-87.50	87.50
					6500 · Professional/...	-35.80	35.80
					7320 · Utilities	-65.20	65.20
					6040 · Communicati...	-466.12	466.12
					7320 · Utilities	-309.80	309.80
					6080 · Household E...	-73.15	73.15
					6080 · Household E...	-10.85	10.85
					6400 · Office Expense	-47.67	47.67
					7320 · Utilities	-809.84	809.84
					7320 · Utilities	-31.49	31.49
					6261 · Medical Supp...	-1,525.50	1,525.50
					6040 · Communicati...	-15.08	15.08
					6410 · Postage	-99.50	99.50
					6400 · Office Expense	-51.88	51.88
					6021 · Uniform Expe...	-7,272.10	7,272.10
					6261 · Medical Supp...	-1,080.47	1,080.47
TOTAL						-12,335.69	12,335.69
Bill Pmt -Check	2438	02/08/2019	Zoll		105 · Bank of the ...		-566.80
Bill		02/08/2019			6457 · Computer Ch...	-566.80	566.80
TOTAL						-566.80	566.80

Russian River Fire Protection District
Check Detail
February 11, 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	2439	02/11/2019	Blomberg & Griffin		105 · Bank of the ...		-6,325.00
Bill		02/11/2019			6630 · Audit/Account...	-6,325.00	6,325.00
TOTAL						-6,325.00	6,325.00
Bill Pmt -Check	2440	02/11/2019	FDAC EBA		105 · Bank of the ...		-21,262.72
Bill		02/11/2019			5930 · Health Insura...	-18,897.47	18,897.47
					5932 · Dental Insura...	-2,062.88	2,062.88
					5934 · Visions Insur...	-197.27	197.27
					5933 · Life Insurance	-105.10	105.10
TOTAL						-21,262.72	21,262.72
Bill Pmt -Check	2441	02/11/2019	Josh Nultemeier		105 · Bank of the ...		-100.00
Bill		02/11/2019			7120 · Training in-S...	-100.00	100.00
TOTAL						-100.00	100.00

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	\$ 144,484.50	\$ 66,377.29	\$ 37,289.63	\$ 1,911.81	\$ 38,905.77	\$ 61,459.17	\$ -	\$ -	\$ 61,459.17	\$ 24,596.48	\$ 2.10	\$ 342,984.79
FEBRUARY '19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MARCH '19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
APRIL '19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAY '19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JUNE '19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YEAR TO DATE TOTALS	\$ 1,328,871.75	\$ 553,495.22	\$ 290,343.71	\$ 13,416.57	\$ 471,616.25	\$ 411,648.51	\$ -	\$ 894.59	\$ 410,753.92	\$ 127,437.11	\$ (4,673.66)	
YTD PERCENTAGE OF REVENUE		41.65%	21.85%	1.01%	35.49%	30.98%	0.00%	0.07%	30.91%	9.59%	-0.35%	
YTD PERCENTAGE OF NET REVENUE									87.09%			

Management Summary Report
Monthly and Fiscal Year to Date
Russian River Fire Dept.
January 2019

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	22	33.33%	170	0.00%	\$57,454.25	39.76%	\$446,085.25	0.00%	\$4,917.23	8.00%	\$73,927.99	17.96%
Medicare HMO	1	1.52%	24	0.00%	\$200.00	0.14%	\$60,926.50	0.00%	\$635.68	1.03%	\$9,871.20	2.40%
Medi-Cal	3	4.55%	7	0.00%	\$5,931.50	4.11%	\$14,420.00	0.00%	\$266.77	0.43%	\$2,351.22	0.57%
Medi-Cal HMO	11	16.67%	105	0.00%	\$20,861.00	14.44%	\$228,855.00	0.00%	\$2,113.24	3.44%	\$13,382.52	3.25%
Insurance	5	7.58%	53	0.00%	\$10,750.50	7.44%	\$136,888.00	0.00%	\$21,131.41	34.36%	\$112,089.80	27.23%
Private Pay	11	16.67%	134	0.00%	\$15,490.50	10.72%	\$186,236.00	0.00%	\$9,335.85	15.19%	\$48,403.62	11.76%
Kaiser	4	6.06%	40	0.00%	\$10,308.00	7.13%	\$95,840.50	0.00%	\$16,391.22	26.67%	\$113,080.70	27.47%
Kaiser MCARE	5	7.58%	59	0.00%	\$12,667.50	8.77%	\$145,463.00	0.00%	\$206.53	0.34%	\$31,069.35	7.55%
Kaiser MCAL	4	6.06%	7	0.00%	\$10,840.50	7.50%	\$15,994.50	0.00%	\$6,461.24	10.51%	\$7,472.11	1.82%
Other Sales	0	0.00%	0	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Prior Sales					-\$19.25	-0.01%	-\$1,837.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Sub Total	66	100.00%	599	0.00%	\$144,484.50	100.00%	\$1,328,871.75	0.00%	\$61,459.17	100.00%	\$411,648.51	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	66	100.00%	0	0.00%	\$144,484.50	100.00%	\$0.00	0.00%	\$61,459.17	100.00%	\$411,648.51	100.00%

REPORT FROM COMMITTEES